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Comparative Financial Statistics

for public community and junior colleges 1979-80

An experimental study
of 403 institutions

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The study was developed under the guidance of the NACUBO Two-Year Colleges Committee, with additional support from the American Association of Community and Junior Colleges, American Council on Education, and the National Center for Education Statistics.

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PREFACE

This report is the third in an annual series of comparative data studies of public community and junior colleges. It is the result of an intensive six-month study involving three national education associations--the National Association of College and University Business Officers (NACUBO), the American Council on Education (ACE), and the American Association of Community and Junior Colleges (AACJC)--as well as the National Center for Education Statistics (NCES) and 403 community and junior colleges. The study is experimental and is intended to elicit comments for improvement while providing information to community and junior college administrators, representatives of state and local agencies, and federal policy makers.

In 1977 members of NACUBO's Two-Year Colleges Committee decided to undertake a comparative data study of public community colleges.* They were frustrated by the lack of information available to members of governing boards, presidents, and taxpayers who requested comparative data. The committee members thought that these data could be an important part of the information necessary for such decisions as appropriation requests, salary increases, and proposed expenditures by function (instruction, institutional support, plant operation and maintenance). Further, "current" information, rather than historical summary, was needed. Because the committee members were also concerned about potential problems involved in trying to establish comparative data for community and junior colleges (see chapter 1, "Limitations"), they approached the task cautiously. Further information on the method used is given in appendix A.

The intent of this report is to provide comparative information derived from a sample of 403 public community and junior colleges. Comments on the first two years' reports from community college presidents and business officers were used to determine the usefulness of the data and the additional information needed, as well as to make necessary changes. Sample size has doubled steadily throughout the past three years, from 97 to 184 to 403, indicating the perceived usefulness of the statistics for decision making at the institutions.

One of the study's primary objectives has been to learn how comparative information can be used to improve community and junior college decision making. The project also seeks to shed greater light on the financial and operational aspects of community colleges. The report may be useful in comparing the operational and financial statistics of an individual community college to national medians; the report format is designed to facilitate such comparison.

Comments from readers regarding the need for and improvements to this report are encouraged.

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*The term "community colleges" is assumed to include all postsecondary institutions offering up to the first two years of higher education.

ACKNOWLEDGMENTS

The continuation of this project into a third year was made possible by funding from the National Association of College and University Business Officers (NACUBO). In addition, the American Association of Community and Junior Colleges (AACJC) provided project support and the National Center for Education Statistics (NCES) contributed technical assistance, making possible the early use of 1979-80 HEGIS finance data.

The task force that guided the initial project also designed the second year's undertaking. Responsible for defining the project's purpose, scope, and content, the members of the task force were as follows:

Donald K. Young, chairman
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Maurice P. Arth
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Cuyahoga Community College
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John J. Pateros, special consultant to the project
Pateros & Associates
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For the second year of the project guidance was provided by the NACUBO Two-Year Colleges Committee. Special thanks are due to W. L. Prather, committee chairman, and Maurice P. Arth, former committee member, for their concentrated and extraordinary contribution to the project, which led to a more incisive and pertinent report.

In the third year of the project guidance and support were once again provided by the NACUBO Two-Year Colleges Committee, whose members include:

W. L. Prather, chairman
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Lee P. Young
Vice President for Business Affairs
Valencia Community College
Florida

W. L. Prather and Thomas F. Murphy were instrumental in facilitating the project's progress, as were those who did so much to encourage their colleagues to participate in the study. They include:

A. W. Flowers
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K. Scott Hughes initiated this project as director of the Financial Management Center and coordinated the early stages of the second year of the project. M. J. Williams, Jr., Director of Special Projects, NACUBO, once again provided encouragement and enthusiasm. It was through his effort, along with that of James W. White, Vice President for Administration, AACJC, that the significant participation of community and junior colleges was made possible. Stephen D. Campbell, current director of the Financial Management Center, NACUBO, brought optimism and vigor to the project. Norman Brandt, Survey Director, NCES, acted as liaison and provided a great deal of effort and cooperation.

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CHAPTER 1
INTRODUCTION TO THE PROJECT

How to Use This Report

Potential Uses

The primary purpose of this report is to assist an institution in preparing a meaningful analysis of how its financial performance relates to peer group norms. Unlike internal institutional analysis, where performance in terms of revenue and expenditure patterns is related to goals, this analysis compares certain data from an institution with data from other institutions. Comparison is useful only to the extent that the comparison group is similar and that data on revenue and expenditure performance of that group are based on common understandings. Comparative data may be used to define high standards for assessing institutional financial success or to justify average performance, depending on the aspirations of an institution with respect to the norms of the comparison group. Both types of comparison can lead to meaningful analysis of an institution's financial data; such analysis could, in turn, affect the institution's financial policies in cases where an institution appears significantly out of line with its peers.

The unique characteristics of an institution may be revealed by comparison. An institution may have relatively high--or low--cost areas, such as utilities or faculty salaries, or high--or low--quality (and cost) programs, such as instruction or student services. Unique characteristics are reflected in the differences between the cost structure of an institution and the norms for all institutions surveyed. Comparison of an institution's cost structure to those of other institutions serves to highlight these differences. Depending on goals and other perceptions, comparison may reassure or cause concern to governing boards and others regarding whether an institution is monitoring and managing itself in a fashion appropriate to its singular character.

Comparisons are useful for confirming and challenging perceptions. If an institution has high cost areas, are they perceived to be of high priority? For example, if student services costs are above the median, is the institution's priority for these services the cause?

Comparisons also help an institution to set performance goals, which may be planned in terms of budget proportions for various functions, revenue proportions, expenditures per student by various functional categories, staff patterns, or class size distributions. In areas where an institution has revised an internal priority, the median or high quartile scores might provide a reasonable goal for performance. The soundness of a given goal, a question any board member may raise, can, at least in part, be established with reference to the performance of other institutions.

In addition to its primary purpose in providing meaningful comparisons, this report may serve as an internal management document for self-review and self-analysis. Comparisons provide a starting point for finding institutional strengths and weaknesses. For example, costs per student that are far above the median and staff:faculty ratios that appear high when compared with others may be indicators of problems in institutional management.

These comparisons may suggest new ways for an institution to record data in order to monitor potential trouble points; they may also suggest areas in which more detailed study is required. The analysis this workbook allows can thus suggest areas where new policies or new methods of monitoring performance may be required.

Step-by-Step Use of This Report

The following steps should serve as a guide to this report:

1. Read the "Findings" section that follows. It should contribute to an understanding of the report's highlights, the kinds of statistics presented, and the range of results from sampled institutions.

2. Fill in the columns designated "Your Institution." Each institution that participated in the survey will be given computer printouts of its statistics. Other institutions will have to use their own data sources to derive these statistics.

3. Fill in peer group data under the column marked "peer group." These data are available in chapter 4 of this report. For the purpose of this study, peer groups are defined by the headcount of the total student body, plus a special group for institutions with less than 1,000 full-time-equivalent (FTE) students. This column provides a refinement of national sample data to show where significant differences may occur because of an institution's particular size. For the most part, however, the medians of the national sample do not differ significantly from the medians of each size group.

4. Note the quartile ranges. One may wish to add special notations to institutional statistics that deviate far enough from the median to be outside the first or third quartiles. Quartile scores are given in chapter 3.

5. Examine the work pages for exceptions. Which institutional statistics vary most from the sample medians?

6. Compare all data with institutional goals and perceptions for expenditures, revenues, staff ratios, and course enrollment distributions. Examine each statistic and determine whether it was anticipated in comparison with other institutions.

7. Select ten or fewer statistics as a basis for a report on how the institution compares with this sample of institutions. For most institutions, only a few of the statistics carry a new, significant, and perhaps surprising meaning for the institution. A short report interpreting these statistics would be useful to presidents, key faculty members, and members of governing boards.

8. Communicate with project staff regarding the usefulness of this report. Which statistics are particularly useful for assessing institutional financial policies? What statistics are missing? How can the report be made more reliable? What reports were generated based on this document?

Limitations

The results of a comparative data study of this nature must be used with care. Discussion of some of the more obvious concerns follows.

Extrapolation

The 403 public community colleges in this study may not reflect the financial and operational patterns of their 330 sister institutions (counting systems of branch campuses as single institutions).* Care was taken to include institutions that are geographically representative as well as representative of enrollment levels. However, because of the need to use only data from those cooperating institutions that filed both timely and complete reports, the sample is not random. Generalizing the sample statistics in this study to all public community colleges should be done with care because nonrespondents or late respondents to HEGIS and other surveys may be beset by particular administrative difficulties, thereby somewhat biasing the sample. However, the last 25% of the returns did not significantly affect the median scores calculated up to that point, indicating that late respondents may not be significantly different.

Moreover, comparing last year's 1978-79 results from 184 institutions with this year's results demonstrates the reliability of the results for both years. The median figures are nearly identical for both years after adjusting for inflation. The expansion of the sample allowed the study team to generate these statistics on an individual basis for over 400 participating institutions.

One set of changes that did occur was in the slopes of the lines fitted to the scattergrams in chapter 5. This occurred because of the extreme scatter of the individual college points, making the lines themselves unreliable. The slope of the lines is quite dependent both on outliers and the choice of scales. The lines should not be considered to represent very reliable relationships.

No significance is attached to any changes that occurred between last year and this year for any of the statistics. Firstly, the survey populations differed. Secondly, most changes are smaller than the confidence limits for the statistics.

Original Data

Lack of well-established definitions for such terms as "full-time-equivalent student" and lack of consistency in reporting such expenditure functions as "Academic Support," "Institutional Support," and "Student Services" create difficulties in generating accurate comparative data. Moreover, some survey responses are estimates because some institutions do not keep precise data in all the areas surveyed. All these factors affect the quality of the results.

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*For the purpose of this study, the lowest level of administrative unit where financial records are maintained was sought. Thus Foothill-DeAnza (made up of several campuses) was counted as a single entity, whereas the California system of community colleges was not treated as a single entity.

Institutional Comparability

There is no way to establish truly homogeneous peer groups for community colleges. Such major factors as mission, location, academic preparation of entering students, local area salary levels, local nonsalary costs, and methods of financing create unique financial and operating patterns. Peer group comparisons that lead to administrative financial policy changes require sensitivity to the many factors not readily apparent from the statistics.

The Myth of the "Typical" Institution

No group of institutions exists whose data show them to be completely "typical." In fact, all institutions had fewer than three-quarters of their statistics within the middle two quartiles; on some statistics all institutions were higher or lower than 75% of the other institutions. There is no typical institution, and institutions should use this report only to find what makes them unique--not to pressure an institution toward some nonexistent "median" performance. This study has found a great diversity of expenditure, revenue, and staffing patterns. Diversity is clearly a characteristic--and no doubt a great strength--of community and junior colleges.

Findings

The following summary of important financial characteristics is based on (1) the financial data section of the "Higher Education General Information Survey" conducted by the National Center for Education Statistics (NCES), (2) a survey, resulting in a directory, conducted by the American Association of Community and Junior Colleges (AACJC), and (3) a supplemental survey conducted by the National Association of College and University Business Officers (NACUBO). Analysis was performed by the American Council on Education (ACE). The study sample of 403 institutions was not randomly selected but was derived from the total universe of public community and junior colleges and was dependent upon their willingness to participate. Limitations of the statistics were discussed earlier in this chapter.

Medians represent the number that will split the group of schools in half for a given statistic; half the schools will be above the median, while half will be below.

Expenditures

1. Half the institutions surveyed spent more than 61% of their budgets on instruction, research, public service, and academic support.

Including library, faculty salary, research, public service, and academic support expenditures, academics accounted for 61% of the budget for the median institution in the sample of 403 institutions. The budget base used excluded auxiliary enterprise expenditures and mandatory and nonmandatory transfers. Capital costs were also excluded. Included in the base for the total budget were academic expenditures as listed above, student services, institutional support, plant operation and maintenance, and scholarships and fellowships (unrestricted and restricted).

Of the institutions surveyed, 25% spent more than 65% of their budgets on academics, while another 25% spent less than 56%. For the median institution five-sixths of academic expenditures were for instruction, while nearly one-sixth was expended on academic support, including libraries. Only a small proportion was expended on research and public service.

The median institution dedicated less than 2% of its expenditure base to noncredit instruction.

On a dollar basis, the median institution spent $1,623 per credit FTE student for instruction, research, public service, and academic support.

2. Half the institutions surveyed spent more than 36% of their expenditure base on student services, institutional support, and plant operation and maintenance.

The median institution spent 36% of its expenditure base on the administrative areas of student services, institutional support, and plant operation and maintenance. The academic expenditures of the median institution were 70% higher than its administrative expenditures. While one-quarter of the institutions surveyed dedicated 40% or more of their expenditure base to administration (as defined above), one-quarter spent less than 33% of their base on administration.

The median institution spent $954 per credit FTE student for student services, institutional support, and plant operation and maintenance.

3. Half the institutions surveyed spent more than 3.5% of their expenditure base on utilities.

The median institution spent $98 per credit FTE student on utilities, such as electricity, gas, oil, coal, steam, water, and waste disposal.

One-quarter of the institutions spent more than $133 per credit FTE student on utilities.

Revenues

4. Tuition and fees accounted for more than 15% of the (nonauxiliary) current fund revenues of the median institution in the survey.

Including restricted and unrestricted current funds and excluding auxiliary enterprise revenues, half the institutions in the survey received more than 15% of their revenues from tuition and fees. The median institution had credit tuition revenues equivalent to $403 per year per credit FTE student. One-quarter of the institutions received more than $581 per year per credit FTE student.

The median institution received $12 per year per noncredit student (not per FTE student).

5. The median institution received 71% of its current fund (excluding auxiliaries) revenues from appropriations.

At the median institution, each credit FTE student enjoyed the benefits of $1,943 in federal, state, and local appropriations. If noncredit students are included (at an estimated rate of twenty enrollments for one FTE), the appropriation per FTE student drops to $1,789 at the median institution.

One-quarter of the institutions received more than $2,468 in appropriations per credit FTE student.

Service Area

6. One of every 22 people in the median institution's service area is served by that institution.

One-quarter of the institutions served at least one in fourteen people in their service areas during fiscal year 1978-79. This "market penetration" figure is computed from the ratio of service area population to estimated unduplicated student headcount.

Staffing

7. The median institution had a credit FTE student to credit instruction FTE faculty ratio of 18:1.

One-quarter of the institutions maintained better (lower) than a 16:1 FTE student:FTE faculty ratio. Another quarter of the institutions surveyed exceeded a 23:1 FTE student:FTE faculty ratio.

8. Half the institutions surveyed had one nonfaculty staff member (FTE exempt and nonexempt) per 68 unduplicated headcount students.

One-quarter of the institutions had unduplicated student headcount to FTE (nonfaculty) staff ratios greater than 100:1. Another quarter of the institutions had unduplicated student headcount to FTE (nonfaculty) staff ratios less than 48:1. The discrepancy may be due to wide variations in noncredit enrollments and to limited services offered these students in some institutions.

9. At the median institution there was one exempt or nonexempt student services staff member for every 111 credit FTE students.

One-quarter of the institutions had more than 161 credit FTE students per student services staff member. Another 25% had fewer than 83 credit FTE students per student services staff member.

Comparing student services staff to unduplicated credit and noncredit student enrollment, the median institution has 370 full- or part-time unduplicated enrollments per student services staff member.

10. The median institution had nearly equal numbers of FTE nonfaculty staff (exempt and nonexempt) and FTE faculty staff (.92:100).

One-quarter of the institutions had more nonfaculty than faculty staff by a ratio of at least 1.21:1. Another quarter of the institutions surveyed had nonfaculty to faculty staff ratios equivalent to less than .70:1. (Student employees were not included in the ratios.)

CHAPTER 2
MEDIANS FOR THE FULL SAMPLE
(INSTITUTIONS OF ALL SIZES)

The statistics in this chapter are medians for the entire sample of 403 institutions, excepting unusable or blank responses. The total number of usable responses for each statistic is shown in parentheses beside the statistic. Medians represent the number that will split the group in half; half the schools will be below this number, and half will be above. For that reason, the "median institution" will be different for each separate statistic, and the proportions may thus not add to 100%.

Careful interpretation of expenditure and revenue proportions is urged. High costs in any given area, such as utilities, will naturally push the expenditure proportion for other areas, such as instruction, below sample medians--even if the budget support for instruction is perfectly adequate.

Expenditures

TABLE 1
EXPENDITURES BY MAJOR CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding) auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Total E & G Expenditures	100 % (403)	______ %	______ % ( )
Academic Expenditures	61.7 (403)	______	______ ( )
Support Expenditures	36.3 (403)	______	______ ( )
Scholarships and Fellowships	1.2 (403)	______	______ ( )

Meaning and Explanations

Total expenditures include only current fund activities and exclude auxiliaries and transfers. Both restricted and unrestricted expenditures are shown. Each expenditure is shown three ways: as a proportion of total expenditures (as defined above), as the ratio of the expenditure to credit FTE students, and as the ratio of the expenditure to computed credit and noncredit FTE students calculated by adding credit FTE students to one-twentieth of the noncredit, full-year headcount as submitted to AACJC.

Academic expenditures include instructional expenditures (for both credit and noncredit courses), research expenditures, public service expenditures, and academic support expenditures (including libraries, audiovisual centers, academic computing, and academic administration).

Support expenditures include student services, institutional support, and plant operation and maintenance.

Credit FTE students were calculated using full-time students plus one-third part-time students.

Scholarships and fellowships include both restricted and unrestricted funds and do not include BEOGs.

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$2676 (403)	$	$ ( )	$2434 (353)	$	$ ( )
1623 (403)		( )	1472 (353)		( )
954 (403)		( )	867 (353)		( )
31 (403)		( )	26 (353)		( )

Possible Interpretations

Institutions above the median on the proportion of expenditures devoted to instruction may rate themselves as more efficient than other institutions. On the other hand, some institutions may have achieved this "efficiency" by deferring administrative costs (especially some building maintenance) that will inevitably have to be paid. Moreover, some institutions, especially those serving disadvantaged populations, must fund higher student support expenditures. To remain consistent with their goals and mission, this pushes down the instructional cost proportion.

Institutions that are above the median on costs per student may find several interpretations possible: higher regional costs, a concentration of higher cost programs, and an attempt to provide a higher level of service. Higher instructional costs per student are almost always the direct result of higher faculty salaries than the median, lower ratios of students to faculty (see staffing distributions, pp. 20-21), or both.

Governing boards will be most interested in these deviations from the norm and how accurately they correlate with their own perceptions of institutional quality, program efficiency, and overall level of program cost.

Limitations

Certain differential practices make the comparability of these statistics somewhat limited. Institutions where certain costs, such as fringe benefits, are paid directly by the state and are not included in institutional figures will show an "incorrect" low cost level.

Moreover, the calculation of FTE students may not in fact reflect the actual FTE experience of the institution. The one-twentieth ratio for noncredit headcount conversion to FTE is especially arbitrary.

TABLE 2
EXPENDITURES BY DETAILED CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Total E & G Expenditures	100 % (403)	%	% ( )
Academic			
Instruction (and Research)	50.9 (403)		( )
Public Service	0.2 (403)		( )
Academic Support	8.5 (403)		( )
Support Services			
Student Services	8.4 (403)		( )
Institutional Support	14.9 (403)		( )
Plant Operation and Maintenance	11.7 (403)		( )

Meaning and Explanations

Total expenditures include only current fund activities and exclude auxiliaries, transfers, and independent operations. Both restricted and unrestricted expenditures are shown. Each expenditure is shown three ways: as a proportion of total expenditures (as defined above), as the ratio of the expenditure to credit FTE students, and as the ratio of the expenditure to computed credit and noncredit FTE students calculated by adding credit FTE students to one-twentieth of the noncredit, full-year headcount figure submitted in response to the AACJC directory survey.

In this display, academic expenditures are split into three categories: instruction (and research), public service, and academic support. Support expenditures are broken down into student services, institutional support, and plant operation and maintenance. In conformance with HEGIS definitions, any expenditures for instruction, even for noncredit instruction, that were included in public service were transferred and are included in the instruction (noncredit) line. Standard definitions are given in appendix B.

Research expenditures have been included with instruction because fewer than 10% of the sample institutions reported research expenditures.

Credit FTE students were calculated by adding full-time students to one-third the part-time student enrollment. This is the standard formula used by NCES to determine full-time equivalents.

Scholarships and fellowships include both restricted and unrestricted funds.

Possible Interpretations

Budget proportion statistics may clarify factors making an institution

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$2676 (403)	$	$ ( )	$2434 (353)	$	$ ( )
1342 (403)		( )	1220 (353)		( )
4 (403)		( )	3 (353)		( )
232 (403)		( )	201 (353)		( )
224 (403)		( )	203 (353)		( )
385 (403)		( )	364 (353)		( )
309 (403)		( )	283 (353)		( )

different from other institutions. Its unique qualities may stem from a strong commitment to instruction, with student services perhaps sacrificed somewhat to maintain the academic program. Alternately, a high plant maintenance commitment or a strong concern for academic support may serve to differentiate the institution from national norms. Analysts should examine data carefully to see if the unique characteristics revealed in the statistics are at variance with commonly held perceptions about the institution on campus. For example, if the institution prefers a low commitment to student services, while data reveal that the institution is far above the norm, a case exists for reexamining the current efficiency of the delivery of student services.

Examining costs on a per-student basis adds another dimension to the analysis. Higher costs per student may be due to relatively higher costs in a given geographic location, to falling enrollment, or to an inefficient educational delivery system--or to an institutional mission of providing high-quality services. At community colleges, fixed costs may be more predominant in administrative areas than in instructional areas because many institutions use varying proportions of part-time faculty to reduce instructional costs and to increase flexibility in adapting program costs to instructional needs. Institutions with enrollments below their physical capacity may have above-median costs per student in administrative areas because of fixed costs, coupled with median costs in the instructional areas.

Limitations

The FTE student conversions of twenty noncredit or three part-time enrollments to one FTE student are approximations and may not fit the experience of each institution.

Finally, it must be emphasized that being above or below the median is not necessarily good or bad unless such information conflicts with the stated goals of the institution.

TABLE 3
SPECIAL CATEGORIES OF EXPENDITURE

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	Median for the Full Sample		Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Credit Instruction	47.5%	(403)	____%	____%( )
Noncredit Instruction	1.6	(387)	____	____( )
Utilities Expenditures	3.5	(395)	____	____( )
Plant O & M without Utilities	7.7	(393)	____	____( )
$\frac{\text{Utilities}}{\text{Building Gross Area (sq. ft.)}}$	\$0.74	(379)	\$____	\$____( )
$\frac{\text{Plant O \& M without Utilities}}{\text{Building Gross Area (sq. ft.)}}$	\$1.71	(379)	\$____	\$____( )
$\frac{\text{Plant O \& M without Utilities}}{\text{Building Replacement Value (est.)}}$	\$0.03	(335)	\$____	\$____( )

Meaning and Explanations

Two important breakdowns are given first. Instructional expenditures are split into credit and noncredit categories, and plant operation and maintenance is broken into utilities and nonutilities maintenance costs. Utility expenditures include electricity, gas, oil, coal, steam, water, and waste disposal. Noncredit instruction costs per student are calculated by dividing the expenditures by noncredit headcount only. The breakdown between credit and noncredit is based on a percentage split estimated by each institution.

Plant operation and maintenance less utilities per square foot (gross area of building) is the cost of maintaining buildings, not including heating, cooling, and lighting per square foot of space. Utilities per square foot (gross area of building) include the cost of heating, lighting, and cooling per gross square foot of space. Plant operation and maintenance, not including utilities per estimated building replacement value, is the cost of maintaining the plant in terms of its replacement value. Estimated building replacement value per total FTE students is an estimate of the current value of buildings per student. The previously discussed conversion of twenty noncredit enrollments to one FTE has been made.

Total scholarship and BEOG funds include most of the funds an institution handles that are to be used as scholarships. All restricted, unrestricted, and agency fund (such as BEOG) awards should be included.

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$1231 (403)	$______	$______ ( )	N/A	N/A	N/A
N/A	N/A	N/A	$ 45* (338)	$______ *	$______ *( )
98 (396)	______	______ ( )	86 (347)	______	______ ( )
210 (393)	______	______ ( )	187 (345)	______	______ ( )

*No credit FTE students included in denominator; noncredit enrollment used only.

Building Replacement Value (est.) / Total FTE Students (cr. + ncr.)	$5585 (301)	$______	$______ ( )
Total Scholarships and BEOGs / Credit FTE Students	$ 228 (395)	$______	$______ ( )

Possible Interpretations

Credit instruction costs per student reveal differences among institutions with regard to class size and faculty compensation. Interpretations of these costs should acknowledge differences in faculty ratios and pay levels.

These statistics, except total scholarships and BEOG funds per credit FTE student, are expansions on the analysis of plant operation and maintenance expenditures. A variance from the national sample median in overall costs may be due to high utility costs or to high energy consumption per square foot and may be driven by low space:student ratios.

Building value per student gives an indication of how much has been "built" per student. This figure may reflect declining or rising student enrollment, availability of funding for this purpose, or both.

Scholarship and BEOG funds per student give a measure of the financial need of attending students plus the effort expended by students and the institutional financial aid office in securing grants. It also reflects the institution's commitment to serve lower income students.

Limitations

In making comparisons, careful attention should be given to the institution's special situation. Well-paid faculty, cold climates, age of buildings, preventive maintenance plans, and numbers of needy students could easily justify above-median expenditures.

Revenues

TABLE 4
REVENUES BY MAJOR CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, chapter 4)
Total Revenues (current fund, not including auxiliaries)	100 % (403)	____ %	____ %( )
Tuition and Fees	15.1 (403)	____	____ ( )
Appropriations (all governments)	71.3 (403)	____	____ ( )
Gifts, Grants, and Contracts all sources)	8.0 (403)	____	____ ( )
Other Revenues (not auxiliaries)	2.7 (403)	____	____ ( )

Meaning and Explanations

Total revenues exclude sales and services of auxiliary enterprises, hospitals, and independent operations as defined on the HEGIS finance form for lines A-16, A-17, and A-19.

Appropriations (all governments) includes federal, state, and local appropriations.

Gifts, grants, and contracts (all sources) includes restricted and unrestricted revenues from federal, state, local, and private sources.

Other revenue includes unrestricted and restricted endowment income, sales and services of educational activities, and "other sources" as defined on the HEGIS finance form for lines A-13, A-14, A-15, and A-18.

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, chapter 4)
$2851 (403)	$	$ ( )	$2550 (353)	$	$ ( )
440 (403)		( )	386 (353)		( )
1943 (403)		( )	1789 (353)		( )
215 (403)		( )	192 (353)		( )
78 (403)		( )	73 (353)		( )

Possible Interpretations

Interinstitutional revenue mix comparisons are difficult to make and have limited uses. States and localities finance their institutions in many ways. Grants may be for student aid or for special programs such as Title III. These variations make comparison difficult.

Limitations

In some states institutions charge no tuition; revenues come from state and local sources only. This explains the great variability of these statistics.

Most revenue analyses would best be done on a state-by-state basis. Comparison is easiest among institutions within the same state or among institutions within states having similar financing for community colleges. Many institutions will want to rely on special home state revenue analyses.

The large range of financing strategies makes medians and quartiles of dubious statistical value.

TABLE 5
REVENUES BY DETAILED CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Tuition and Fees			
Tuition and Fees for Credit	14.2% (402)	%	%( )
Tuition and Fees for Noncredit	0.4 (403)		( )
Appropriations			
Federal	0.0 (402)		( )
State	58.5 (403)		( )
Local	9.9 (403)		( )
Gifts, Grants, and Contracts			
Federal	4.8 (403)		( )
State and local	1.1 (403)		( )
Private	0.0 (403)		( )

Meaning and Explanations

Tuition and fees were split into credit and noncredit portions using the estimated percentage breakdown given by each survey respondent.

All categories include both restricted and unrestricted funds.

State and local grants and contracts have been combined to save space.

Other revenues and total revenues are defined on the previous pages.

Table 6 shows state and local appropriations combined to improve state-by-state comparisons where the only variance in funding is the state or local portion provided.

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$ 403 (403)	$	$ ( )	N/A	N/A	N/A
N/A	N/A	N/A	$ 10*(353)	$ *	$ *( )
0 (403)		( )	0 (352)		( )
1568 (403)		( )	1398 (353)		( )
290 (403)		( )	270 (353)		( )
128 (403)		( )	123 (353)		( )
29 (403)		( )	27 (353)		( )
1 (403)		( )	1 (353)		( )

*No credit FTE students included in denominator; noncredit enrollment used only.

Possible Interpretations

Of interest to some analysts is the range of tuition and fee revenues per noncredit headcount student discovered by this survey. Being lower than the median, for example, may indicate a preponderance of inexpensive courses, subsidized noncredit courses, or a hasty estimate of the split between credit and noncredit tuition revenue.

Most of the other figures can be useful for pinpointing how differently the institution is financed compared to national sample medians. Given the lack of control most administrators have over the setting of tuition and appropriation levels, this is more "interesting" than useful for making policy.

Limitations

Comparisons among institutions of budget proportions or revenues per student will become more useful when data for a number of previous years are also available.

TABLE 6
SPECIAL CATEGORIES OF REVENUE

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
State and Local Appropriations (combined)	69.7% (403)	________%	______%( )
$\frac{\text{Total Appropriations}}{\text{Unduplicated Student Headcount}}$	$ 544 (403)	$________	$______ ( )
$\frac{\text{Service Area Population}}{\text{Unduplicated Student Headcount}}$	22.0 (392)	$________	$______ ( )

Meaning and Explanations

Three additional statistics are included:

1. The combination of state and local appropriations shows the combined funding from the two sources.

2. Total appropriations per unduplicated headcount adds federal, state, and local appropriations to arrive at the numerator. Unduplicated headcount was requested on the NACUBO survey (see appendix B). Where no response was given in the survey, the sum of the noncredit headcount, full-time credit enrollment, and part-time credit enrollment was used as a proxy for unduplicated headcount.

3. Service area population per unduplicated headcount is derived from the NACUBO survey responses (see appendix B), using the same approximation for unduplicated headcount as above when necessary.

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$1902 (403)	$_________	$_____ ( )	$1751 (353)	$_________	$_____ ( )

Possible Interpretations

State and local appropriation statistics are derived from financing characteristics and vary greatly from state to state.

Total appropriations per unduplicated headcount gives the dollar amount provided by appropriations per student served. The more an institution is above the median, the more appropriation support the institution receives per student served.

Service area population per unduplicated headcount gives the "market penetration" of the institution. Being below the median may indicate good reception of the institution's programs within the community. This statistic will also be affected by the number and size of competing institutions and reflects the competitive strength of the institution.

Limitations

The median for state and local appropriation financing is based on a large range of financing strategies and may be of limited analytic value.

Unduplicated headcounts are not monitored by all institutions; thus, these figures are often estimates and may be in error.

Service area populations may vary in the proportion of people who are generally eligible for college, i.e., 18 years and over. This somewhat limits the comparability of the statistic among institutions. In addition, many of the students counted in the headcount may be drawn from outside the service area, weakening the "market penetration" interpretation of the statistic.

TABLE 7
STAFF RATIOS

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Instruction			
Credit Instruction Faculty	46.1% (328)	%	% ( )
Noncredit Instruction Faculty	1.9 (328)		( )
All Other Staff (instruction, nonfaculty)	4.0 (328)		( )
Public Service Staff	0.4 (328)		( )
Academic Support Staff	8.3 (328)		( )
Student Services Staff	8.8 (328)		( )
Institutional Support Staff	11.8 (328)		( )
Plant O & M Support Staff	10.2 (328)		( )
Total	100.0		( )
Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	67.7 (339)		( )
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. + ncr.)	0.9 (328)		( )

Meaning and Explanations

Institutions provided FTE staff counts according to the NACUBO functional categories. Instructional staff were further categorized as credit instruction, noncredit instruction, and all other staff instruction. The final category was used for clerical, laboratory, or administrative staff (all nonteaching) who may be classified in the instruction function but not as faculty. FTE staff statistics are calculated in three ways: proportion of staff in each category for the median institution, median ratio of FTE staff in each category to FTE credit students, and median ratio of FTE staff in each staff category to number of unduplicated headcount students (an estimate of all those enrolled as students during the year).

Two other ratios are provided: unduplicated student headcount per total FTE nonfaculty staff and FTE nonfaculty staff per total FTE faculty staff, including credit and noncredit faculty. FTE nonfaculty staff includes the sum of all staff categories excepting credit instructional faculty and noncredit instructional faculty. FTE nonfaculty staff to total FTE faculty staff, including credit and noncredit faculty, is a comparison of administration staffing with faculty staffing.

Total FTE Student (credit & noncredit) per FTE Staff			Unduplicated Student Headcount (credit & noncredit) per FTE Staff		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
18*(378)	*	* ( )	N/A	N/A	N/A
N/A	N/A	N/A	364**(322)	**	**( )
234 (308)		( )	792 (345)		( )
2384 (321)		( )	9112 (361)		( )
124 (332)		( )	429 (375)		( )
112 (333)		( )	370 (376)		( )
84 (331)		( )	275 (374)		( )
98 (332)		( )	353 (374)		( )
10 (293)		( )	33 (328)		( )

* Credit FTE students used only.

** Noncredit student headcount used only.

Possible Interpretations

These ratios may provide a starting point for an institution to judge whether it has too many or too few faculty or other staff. Comparison of administrative staffing must be made with care because of the wide range of administrative services provided by institutions; the median institution may be providing a very different level of administrative support and services than any other college.

An institution may want to use comparative data as a rough guide to "standard behavior in the industry," but alert management also requires careful year-to-year monitoring of trends in its own staffing patterns.

Limitations

Some institutions could not provide staffing ratios by functional categories because they maintained only exempt, nonexempt, and faculty breakdowns.

Many respondents had difficulty in determining whether an employee who did not teach but who worked exclusively in the instructional area was instructional or academic support. There may be considerable overlap between these two categories. Some confusion may also exist over the difference between noncredit instructional faculty and public service personnel.

Some institutions also had difficulty converting part-time noncredit instructional faculty to FTE. Although class hour conversions were suggested, some difficulty must be expected when the noncredit offerings might be for such extremes as one weekend or six months on an irregular schedule.

TABLE 8
COURSE ENROLLMENT DISTRIBUTIONS

Course Enrollment by Major Function:	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Class Size			
More than 50 students	1% (302)	_____%	_____% ( )
From 25 to 50 students	25 (302)	_____	_____ ( )
From 15 to 24 students	40 (302)	_____	_____ ( )
From 6 to 14 students	15 (302)	_____	_____ ( )
Less than 6 students	1 (302)	_____	_____ ( )

Meaning and Explanations

Course enrollment distributions are given for credit and noncredit courses separately. Medians were calculated by ordering in each size category the proportion of courses that each responding institution had in that category. Thus, for the category "class size more than 50," the proportions given by individual institutions might range from 0% (no classes with more than 50 students including individual sections) to 100% (all classes at the institution with more than 50 students). (Note that there were no schools with all classes this large.) The median (1%) split this distribution in half, such that half the schools had more than 1% of their classes with more than 50 students and half had less than 1% of their classes with more than 50 students. Because each median is calculated separately, a different school may be at the median for each class size. This may result in the sum of the proportions not adding to 100%.

SALARIES

Total Current Fund Salaries and Wages / Total Current Fund Expenditures + MT	60.3%	(390)	_____%	_____% ( )

Meanings and Explanations

MT is an abbreviation for Mandatory Transfers.

This ratio shows the proportion of institutional expenditures comprised of salaries and wages. It includes salaries and wages spent in auxiliary enterprises.

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
0% (277)	%	% ( )
8 (277)		( )
40 (277)		( )
24 (277)		( )
0 (277)		( )

Possible Interpretations

Institutions that find their instructional costs per student above the median may wish to examine the course size distribution to see if high costs are a result of their class size distribution. A large proportion of small classes is costly. Some institutions may find that they have a predominance of very large and very small classes, with few in the mid-range when compared with the national sample. They may wish to reevaluate methods of delivering instruction.

Limitations

These questions had the fewest respondents and the largest spread among responses. Few institutions seemed to have kept records of course size distributions in this format. The large amount of variation that exists also makes it questionable whether any sort of a "national norm" for class sizes can really be said to exist; however, the median proportions do not differ significantly from last year.

Possible Interpretations

This ratio will be most useful as figures that show changes over time become available. For individual institutions an increase in this ratio may reflect the preliminary stages of budget stringency. Travel, supplies, telephone, and equipment budgets are often the first to be cut in anticipation of revenue shortfalls.

Limitations

Comparison among institutions on this ratio for a single year yields only an idea of the variety of budget structures. Some institutions depend more heavily on personnel; others have high nonpersonnel costs.

CHAPTER 3
QUARTILES FOR THE FULL SAMPLE (INSTITUTIONS OF ALL SIZES)

This chapter includes quartiles for the entire sample.

The first quartile is the value for a given statistic that separates the lowest 25% of the institutional values from the top 75% of the institutional values.

The median is the value that separates the lowest 50% of the values from the top 50% of the values for each statistic.

The third quartile is the value that separates the lowest 75% of the values from the top 25% of the values for each statistic.

N is the number of institutions that provided the data necessary to calculate the statistic. Hence, N is the number of values used to find the quartiles and median. N varies with each statistic.

IMPORTANT

Because each statistic has a different institution at its median and quartile values, proportions will not add to 100%. This is especially true of the first and third quartiles. An institution that has a low instructional budget proportion will have a high administrative budget proportion. Thus, the quartiles are formed from very different institutions. As a result, the sum of the first quartile proportions will generally be much less than 100%, while the sum of the third quartile proportions will tend to exceed 100%.

Expenditures

TABLE 9
QUARTILES FOR ALL EXPENDITURE CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	403
Academic Expenditures	55.4	61.7	65.7	403
Support Expenditures	32.5	36.3	40.9	403
Scholarships and Fellowships	0.2	1.2	3.2	403
Total E & G Expenditures	100.0	100.0	100.0	403
Academic				
Instruction (and Research)	44.7	50.9	56.2	403
Public Service	0.0	0.2	1.6	403
Academic Support	5.9	8.5	11.1	403
Support Services				
Student Services	6.7	8.4	10.3	403
Institutional Support	11.2	14.9	19.2	403
Plant Operation & Maintenance	9.7	11.7	14.4	403
Scholarships and Fellowships				
Credit Instruction	41.0	47.5	53.0	403
Noncredit Instruction	0.5	1.6	5.3	387
Utilities Expenditures	2.7	3.5	4.6	395
Plant O & M without Utilities	6.3	7.7	10.4	393
Utilities / Building Gross Area (sq. ft.)	$ 0.56	$ 0.74	$ 1.01	379
Plant O & M without Utilities / Building Gross Area (sq. ft.)	$ 1.27	$ 1.71	$ 2.40	379
Plant O & M without Utilities / Building Replacement Value (est.)	$ 0.02	$ 0.03	$ 0.04	335

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2253	$2676	$3332	403	$2085	$2434	$2966	353
1367	1623	2018	403	1243	1472	1796	353
793	954	1246	403	723	867	1087	353
5	31	90	403	6	26	78	353
2253	2676	3332	403	2085	2434	2966	353
1117	1342	1690	403	1025	1220	1518	353
0	4	43	403	0	3	37	353
150	232	318	403	134	201	287	353
170	224	299	403	151	203	271	353
292	385	584	403	269	364	497	353
241	309	429	403	214	283	381	353
1074	1231	1503	403	N/A	N/A	N/A	---
N/A	N/A	N/A	---	15*	45*	137*	338
70	98	133	396	62	86	121	347
157	210	292	393	138	187	258	345

* No credit FTE students included in denominator; noncredit enrollment used only.

Building Replacement Value (est.) / Total FTE Students (cr. + ncr.)	$3729	$5585	$8010	301
Total Scholarships and BEOGs / Credit FTE Students	$ 155	$ 228	$ 337	395

TABLE 10
QUARTILES FOR ALL REVENUE CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not includi[illegible] auxiliaries)	100.0%	100.0%	100.0%	403
Tuition and [illegible]	9.5	15.1	22.4	403
Appropriations [illegible] governments)	62.7	71.3	79.2	403
Gifts, Grants, [illegible]ntracts (all sources)	4.0	8.0	13.5	403
Other Revenues (not auxiliaries)	0.8	2.7	5.0	403
Tuition and Fees				
Tuition and Fees for Credit	8.4	14.2	21.7	402
Tuition and Fees for Noncredit	0.0	0.4	1.3	403
Appropriations				
Federal	0.0	0.0	0.9	402
State	37.4	58.5	69.7	403
Local	0.0	9.9	26.4	403
Gifts, Grants, and Contracts				
Federal	1.9	4.8	9.5	403
State and Local	0.0	1.1	3.3	403
Private	0.0	0.0	0.5	403
Other Revenues				
State and Local Appropriations (combined)	61.5	69.7	78.3	403

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2393	$2851	$3440	403	$2193	$2550	$3048	353
288	440	619	403	279	386	558	353
1606	1943	2468	403	1473	1789	2124	353
104	215	434	403	98	192	387	353
22	78	144	403	21	73	139	353
276	403	582	403	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0*	10*	35*	353
0	0	28	403	0	0	26	352
1086	1568	1969	403	982	1398	1738	353
0	290	745	403	0	270	716	353
57	128	286	403	47	123	246	353
0	29	95	403	0	27	91	353
0	1	14	403	0	1	12	353
1589	1902	2380	403	1438	1751	2098	353

* No credit FTE students included in denominator; noncredit enrollment used only.

Total Appropriations / Unduplicated Student Headcount	$ 339	$ 544	$ 865	403
Service Area Population / Unduplicated Student Headcount	13.6	22.0	39.9	392

TABLE 11
STAFF RATIOS, COURSE ENROLLMENT DISTRIBUTIONS, AND SALARIES

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	38.8%	46.1%	53.2%	328
Noncredit Instruction Faculty	0.0	1.9	7.5	328
All Other Staff (instruction, nonfaculty)	0.0	4.0	8.1	328
Public Service Staff	0.0	0.4	1.7	328
Academic Support Staff	5.3	8.3	10.8	328
Student Services Staff	6.6	8.8	10.9	328
Institutional Support Staff	8.2	11.8	15.2	328
Plant O & M Support Staff	7.4	10.2	13.3	328
Total	100.0	100.0	100.0	403

	First Quartile	Median	Third Quartile	N
Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	48.1	61.7	100.0	339
Total FTE Staff (nonfaculty) / Total Faculty FTE (cr. & ncr.)	0.7	0.9	1.2	328

COURSE ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	0%	1%	3%	302
From 25 to 50 students	12	25	42	302
From 15 to 24 students	28	40	59	302
From 6 to 14 students	6	15	25	302
Less than 6 students	0	1	7	302

SALARIES

Total Current Fund Salaries and Wages / Total Current Fund Expenditures + MT	54.3%	60.3%	65.4%	390

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
16*	18*	23*	378	N/A	N/A	N/A	---
N/A	N/A	N/A	---	114**	364**	2710**	322
110	234	***	308	405	792	***	345
561	2384	***	321	1604	9112	***	361
86	124	194	332	260	429	730	375
83	112	161	333	252	370	587	376
56	84	126	331	171	275	484	374
70	98	148	332	192	353	588	374
8	10	12	293	22	33	46	328

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

0%	0%	2%	277
0	8	20	277
17	40	60	277
4	24	44	277
0	0	2	277

CHAPTER 4

MEDIANS AND QUARTILES FOR PEER GROUPS CLASSIFIED BY ENROLLMENT SIZE AND BY VOCATIONAL/TECHNICAL DESIGNATION

This chapter shows medians and quartiles for peer groups classified as follows:

Group 1:	Total credit and noncredit enrollment less than 5,000 (180 institutions).
Group 2:	Total credit and noncredit enrollment from 5,000 through 15,000 (132 institutions).
Group 3:	Total credit and noncredit enrollment greater than 15,000 (91 institutions).
Group 4:	Total FTE enrollment less than 1,000 (91 institutions). (These institutions are a subset of Groups 1 and 2.)
Group 5:	Self-designated vocational/technical institutions of all sizes (58 institutions). (These institutions are also included in the groups classified by enrollment size.)

Total enrollment includes part-time, full-time, and noncredit students.

FTE enrollment is made up of full-time students, part-time students divided by 3, and noncredit students divided by 20.

Group 1

TABLE 12
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT LESS THAN 5,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	180
Academic Expenditures	53.9	60.8	65.4	180
Support Expenditures	32.9	36.6	42.4	180
Scholarships and Fellowships	0.2	1.6	3.8	180
Total E & G Expenditures	100.0	100.0	100.0	180
Academic				
Instruction (and Research)	42.7	49.1	55.6	180
Public Service	0.0	0.0	1.8	180
Academic Support	6.0	8.8	11.2	180
Support Services				
Student Services	6.4	8.5	10.2	180
Institutional Support	11.8	15.5	19.3	180
Plant Operation & Maintenance	9.7	11.9	15.3	180
Scholarships and Fellowships				
Credit Instruction	40.1	47.2	53.0	180
Noncredit Instruction	0.2	1.0	3.3	172
Utilities Expenditures	2.6	3.8	5.1	176
Plant O & M without Utilities	5.9	7.7	11.0	174
Utilities / Building Gross Area (sq. ft.)	$ 0.48	$ 0.67	$ 0.96	169
Plant O & M without Utilities / Building Gross Area (sq. ft.)	$ 0.98	$ 1.47	$ 2.01	169
Plant O & M without Utilities / Building Replacement Value (est.)	$ 0.02	$ 0.03	$ 0.04	146

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2388	$2732	$3416	180	$2330	$2661	$3355	150
1381	1677	2017	180	1344	1612	1902	150
817	974	1348	180	798	937	1292	150
6	42	101	180	8	41	97	150
2388	2732	3416	180	2330	2661	3355	150
1098	1383	1630	180	1095	1332	1569	150
0	0	52	180	0	4	53	150
155	239	332	180	157	229	323	150
172	231	318	180	165	220	300	150
311	405	589	180	312	398	576	150
247	330	460	180	243	325	432	150
1090	1307	1550	180	N/A	N/A	N/A	---
N/A	N/A	N/A	---	16*	65*	193*	142
73	109	153	177	73	108	147	148
148	216	312	174	144	206	308	146

* No credit FTE students included in denominator; noncredit enrollment used only.

	First Quartile	Median	Third Quartile	N
$\frac{\text{Building Replacement Value (est.)}}{\text{Total FTE Students (cr. + ncr.)}}$	$4976	$7119	$10568	125
$\frac{\text{Total Scholarships and BEOGs}}{\text{Credit FTE Students}}$	$ 175	$ 276	$ 378	178

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Group 1

TABLE 13
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT LESS THAN 5,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	180
Tuition and Fees	10.5	14.2	20.2	180
Appropriations (all governments)	62.1	71.2	79.2	180
Gifts, Grants, and Contracts (all sources)	3.9	9.3	15.0	180
Other Revenues (not auxiliaries)	0.6	2.3	5.0	180
Tuition and Fees				
Tuition and Fees for Credit	10.3	13.9	19.6	179
Tuition and Fees for Noncredit	0.0	0.2	0.9	180
Appropriations				
Federal	0.0	0.0	1.4	180
State	43.4	59.0	70.6	180
Local	0.0	0.1	21.4	180
Gifts, Grants, and Contracts				
Federal	1.6	5.6	11.4	180
State and Local	0.0	1.0	3.2	180
Private	0.0	0.0	0.7	180
Other Revenues				
State and Local Appropriations (combined)	59.3	69.5	78.2	180

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2495	$2949	$3682	180	$2409	$2856	$3455	150
306	435	580	180	299	396	554	150
1608	1958	2513	180	1575	1883	2438	150
104	233	518	180	110	235	474	150
17	69	154	180	19	81	154	150
298	413	561	180	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0*	15*	53*	150
0	0	43	180	0	0	46	150
1206	1675	2120	180	1154	1605	1947	150
0	0	664	180	0	141	686	150
49	134	337	180	51	142	317	150
0	27	100	180	0	31	101	150
0	1	22	180	0	2	23	150
1589	1909	2400	180	1534	1850	2309	150

* No credit FTE students included in denominator; noncredit enrollment used only.

	First Quartile	Median	Third Quartile	N
Total Appropriations / Unduplicated Student Headcount	$ 438	$ 766	$1149	180
Service Area Population / Unduplicated Student Headcount	18.2	32.5	61.4	176

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Group 1

TABLE 14
STAFF RATIOS, COURSE ENROLLMENT DISTRIBUTIONS, AND SALARIES FOR INSTITUTIONS WITH ENROLLMENT LESS THAN 5,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	40.3%	47.6%	55.2%	156
Noncredit Instruction Faculty	0.0	1.2	5.7	156
All Other Staff (instruction, nonfaculty)	0.0	3.6	6.6	156
Public Service Staff	0.0	0.3	1.8	156
Academic Support Staff	5.3	8.3	10.7	156
Student Services Staff	6.5	8.3	10.4	156
Institutional Support Staff	8.9	12.5	16.7	156
Plant O & M Support Staff	6.9	10.0	13.9	156
Total	100.0	100.0	100.0	180

	First Quartile	Median	Third Quartile	N
Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	35.3	56.1	75.4	160
Total FTE Staff (nonfaculty) / Total Faculty FTE (cr. & ncr.)	0.7	0.9	1.2	156

COURSE ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	0%	0%	2%	140
From 25 to 50 students	10	20	38	140
From 15 to 24 students	26	40	60	140
From 6 to 14 students	10	17	32	140
Less than 6 students	0	2	9	140

SALARIES

Total Current Fund Salaries and Wages / Total Current Fund Expenditures + MT	52.3%	58.1%	65.0%	172

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
15*	17*	22*	176	N/A	N/A	N/A	---
N/A	N/A	N/A	---	97**	292**	***	146
109	278	***	137	353	770	***	162
445	2384	***	141	1232	8806	***	166
75	109	161	146	200	289	485	174
78	104	152	146	201	299	423	174
46	66	100	146	117	199	311	174
55	87	138	146	137	256	448	174
7	9	10	132	16	24	35	156

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

0%	0%	0%	127
0	2	16	127
10	40	62	127
5	25	50	127
0	0	2	127

Group 2

TABLE 15
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT FROM 5,000 THROUGH 15,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	132
Academic Expenditures	56.6	61.8	65.5	132
Support Expenditures	32.8	36.3	40.0	132
Scholarships and Fellowships	0.1	0.8	2.6	132
Total E & G Expenditures	100.0	100.0	100.0	132
Academic				
Instruction (and Research)	46.6	51.3	56.2	132
Public Service	0.0	0.2	1.3	132
Academic Support	5.7	8.0	11.3	132
Support Services				
Student Services	6.6	8.4	10.6	132
Institutional Support	10.9	14.7	19.5	132
Plant Operation & Maintenance	9.8	11.7	14.4	132
Scholarships and Fellowships				
Credit Instruction	41.2	47.1	52.9	132
Noncredit Instruction	0.7	2.3	7.2	126
Utilities Expenditures	2.8	3.5	4.4	129
Plant O & M without Utilities	6.3	7.8	10.5	129
Utilities / Building Gross Area (sq. ft.)	\$ 0.59	\$ 0.74	\$ 1.01	123
Plant O & M without Utilities / Building Gross Area (sq. ft.)	\$ 1.37	\$ 1.78	\$ 2.29	123
Plant O & M without Utilities / Building Replacement Value (est.)	\$ 0.02	\$ 0.03	\$ 0.05	107

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2233	$2675	$3240	132	$2032	$2332	$2797	120
1338	1623	2078	132	1213	1403	1705	120
768	934	1246	132	705	837	1029	120
3	22	69	132	4	18	63	120
2233	2675	3240	132	2032	2332	2797	120
1140	1313	1767	132	1027	1203	1516	120
0	4	30	132	0	2	27	120
146	219	312	132	131	188	273	120
172	217	280	132	143	194	263	120
259	375	622	132	250	337	474	120
240	300	414	132	207	275	364	120
1036	1196	1503	132	N/A	N/A	N/A	---
N/A	N/A	N/A	---	12*	39*	131*	115
72	94	128	129	59	82	114	117
164	210	295	129	134	186	248	117

* No credit FTE students included in denominator; noncredit enrollment used only.

	First Quartile	Median	Third Quartile	N
Building Replacement Value (est.) / Total FTE Students (cr. + ncr.)	$3288	$4587	$6942	101
Total Scholarships and BEOGs / Credit FTE Students	$ 123	$ 204	$ 292	128

Group 2

TABLE 16
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT FROM 5,000 THROUGH 15,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	132
Tuition and Fees	7.1	15.1	22.4	132
Appropriations (all governments)	63.2	71.8	80.2	132
Gifts, Grants, and Contracts (all sources)	3.9	7.5	12.9	132
Other Revenues (not auxiliaries)	0.9	2.7	4.9	132
Tuition and Fees				
Tuition and Fees for Credit	5.9	14.8	20.5	132
Tuition and Fees for Noncredit	0.0	0.7	1.5	132
Appropriations				
Federal	0.0	0.0	0.7	132
State	36.2	60.9	70.8	132
Local	0.0	11.7	27.2	132
Gifts, Grants, and Contracts				
Federal	2.1	4.8	9.9	132
State and Local	0.0	1.2	3.0	132
Private	0.0	0.0	0.4	132
Other Revenues				
State and Local Appropriations (combined)	62.5	70.9	79.6	132

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2357	$2851	$3299	132	$2145	$2472	$2971	120
232	415	619	132	221	351	561	120
1633	1990	2488	132	1483	1782	2055	120
105	212	398	132	93	193	346	120
20	76	137	132	15	69	122	120
224	382	584	132	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0*	7*	19*	120
0	0	23	132	0	0	21	120
1056	1580	1968	132	985	1326	1689	120
0	333	821	132	0	273	786	120
57	126	280	132	45	122	234	120
1	34	85	132	1	27	76	120
0	1	13	132	0	1	11	120
1633	1958	2458	132	1469	1750	2046	120

* No credit FTE students included in denominator; noncredit enrollment used only.

Total Appropriations / Unduplicated Student Headcount	$ 310	$ 469	$ 784	132
Service Area Population / Unduplicated Student Headcount	10.7	19.9	31.4	127

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Group 2

TABLE 17
STAFF RATIOS, COURSE ENROLLMENT DISTRIBUTIONS, AND SALARIES FOR INSTITUTIONS WITH ENROLLMENT FROM 5,000 THROUGH 15,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	37.8%	44.9%	52.7%	101
Noncredit Instruction Faculty	0.0	2.9	8.8	101
All Other Staff (instruction, nonfaculty)	0.0	5.0	9.6	101
Public Service Staff	0.0	0.5	1.6	101
Academic Support Staff	5.2	8.2	10.6	101
Student Services Staff	6.8	9.1	11.0	101
Institutional Support Staff	7.5	11.0	14.4	101
Plant O & M Support Staff	8.0	10.6	13.6	101
Total	100.0	100.0	100.0	132
Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	56.3	81.2	121.9	107
Total FTE Staff (nonfaculty) / Total Faculty FTE (cr. & ncr.)	0.7	0.9	1.2	101

COURSE ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	0%	1%	3%	94
From 25 to 50 students	13	29	46	94
From 15 to 24 students	30	44	60	94
From 6 to 14 students	5	10	20	94
Less than 6 students	0	1	5	94

SALARIES

Total Current Fund Salaries and Wages / Total Current Fund Expenditures + MT	55.1%	61.9%	65.8%	129

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
16*	20*	25*	120	N/A	N/A	N/A	---
N/A	N/A	N/A	---	107**	370**	2876**	103
101	222	***	100	414	741	***	109
747	2242	***	105	2334	11283	***	116
91	130	194	109	337	495	829	120
83	115	145	110	263	434	714	121
67	89	141	109	228	329	600	120
71	98	141	109	243	376	556	119
8	10	12	93	26	38	55	101

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories			
0%	1%	3%	87
2	10	21	87
20	40	60	87
4	25	40	87
0	0	1	87

Group 3

TABLE 18
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT GREATER THAN 15,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	91
Academic Expenditures	57.7	63.5	66.6	91
Support Expenditures	31.4	34.8	40.1	91
Scholarships and Fellowships	0.3	1.2	2.9	91
Total E & G Expenditures	100.0	100.0	100.0	91
Academic				
Instruction (and Research)	47.2	53.1	57.0	91
Public Service	0.0	0.3	2.1	91
Academic Support	6.2	8.9	10.9	91
Support Services				
Student Services	7.0	8.3	10.3	91
Institutional Support	10.6	14.5	18.1	91
Plant Operation & Maintenance	9.7	11.2	12.8	91
Scholarships and Fellowships				
Credit Instruction	41.9	48.2	53.0	91
Noncredit Instruction	1.0	2.5	6.3	90
Utilities Expenditures	2.7	3.2	4.0	90
Plant O & M without Utilities	6.7	7.7	9.2	90
Utilities / Building Gross Area (sq. ft.)	$ 0.69	$ 0.83	$ 1.04	87
Plant O & M without Utilities / Building Gross Area (sq. ft.)	$ 1.61	$ 2.18	$ 2.72	87
Plant O & M without Utilities / Building Replacement Value (est.)	$ 0.02	$ 0.03	$ 0.04	82

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2137	$2557	$3270	91	$1850	$2196	$2532	83
1380	1544	1895	91	1138	1330	1577	83
744	908	1155	91	650	786	910	83
10	30	82	91	6	24	60	83
2137	2557	3270	91	1850	2196	2532	83
1122	1296	1645	91	968	1109	1320	83
0	5	51	91	0	3	45	83
149	235	292	91	128	184	233	83
158	223	294	91	136	189	235	83
280	364	531	91	221	301	430	83
226	299	388	91	197	246	306	83
1056	1183	1388	91	N/A	N/A	N/A	--
N/A	N/A	N/A	--	14*	28*	104*	82
66	88	116	90	58	73	93	82
158	202	274	90	135	174	219	82

* No credit FTE students included in denominator; noncredit enrollment used only.

	First Quartile	Median	Third Quartile	N
Building Replacement Value (est.) / Total FTE Students (cr. + ncr.)	$3418	$4679	$6109	75
Total Scholarships and BEOGs / Credit FTE Students	$ 118	$ 201	$ 304	89

Group 3

TABLE 19
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT GREATER THAN 15,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	91
Tuition and Fees	10.4	17.6	23.7	91
Appropriations (all governments)	62.7	69.4	78.1	91
Gifts, Grants, and Contracts (all sources)	4.3	7.4	11.4	91
Other Revenues (not auxiliaries)	1.4	3.0	5.1	91
Tuition and Fees				
Tuition and Fees for Credit	8.1	14.4	23.1	91
Tuition and Fees for Noncredit	0.0	0.9	2.0	91
Appropriations				
Federal	0.0	0.0	0.7	91
State	33.7	56.2	67.6	91
Local	2.1	17.5	28.3	91
Gifts, Grants, and Contracts				
Federal	1.9	4.4	8.2	91
State and Local	0.0	1.1	4.1	91
Private	0.0	0.0	0.3	91
Other Revenues				
State and Local Appropriations (combined)	62.1	68.2	78.1	91

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2253	$2684	$3319	91	$1998	$2248	$2637	83
257	513	685	91	242	452	564	83
1583	1856	2416	91	1322	1585	1910	83
105	185	351	91	96	164	253	83
44	86	142	91	31	72	109	83
231	485	615	91	N/A	N/A	N/A	--
N/A	N/A	N/A	--	0*	7*	24*	83
0	0	16	90	0	0	18	82
1038	1420	1711	91	881	1167	1447	83
53	437	799	91	49	360	691	83
61	106	242	91	49	96	168	83
0	30	110	91	0	20	99	83
0	1	10	91	0	1	8	83
1559	1842	2357	91	1305	1544	1874	83

* No credit FTE students included in denominator; noncredit enrollment used only.

Total Appropriations / Unduplicated Student Headcount	$ 268	$ 403	$ 609	91
Service Area Population / Unduplicated Student Headcount	9.6	17.0	24.2	89

Group 3

TABLE 20
STAFF RATIOS, COURSE ENROLLMENT DISTRIBUTIONS, AND SALARIES FOR INSTITUTIONS WITH ENROLLMENT GREATER THAN 15,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	37.4%	44.3%	51.2%	71
Noncredit Instruction Faculty	1.0	3.3	13.5	71
All Other Staff (instruction, nonfaculty)	2.4	5.0	9.0	71
Public Service Staff	0.0	0.4	1.6	71
Academic Support Staff	5.3	8.4	12.6	71
Student Services Staff	6.4	9.7	11.6	71
Institutional Support Staff	8.1	10.9	15.0	71
Plant O & M Support Staff	6.4	9.5	11.5	71
Total	100.0	100.0	100.0	91

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	69.8	96.6	137.0	72
Total FTE Staff (nonfaculty) / Total Faculty FTE (cr. & ncr.)	0.7	0.9	1.2	71

COURSE ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	0%	1%	3%	68
From 25 to 50 students	20	35	45	68
From 15 to 24 students	28	36	50	68
From 6 to 14 students	6	14	21	68
Less than 6 students	0	2	7	68

SALARIES

Total Current Fund Salaries and Wages / Total Current Fund Expenditures + MT	55.8%	61.8%	65.9%	89

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
17*	20*	27*	82	N/A	N/A	N/A	---
N/A	N/A	N/A	---	181**	480**	1152**	73
120	205	432	71	512	880	2361	74
584	3102	***	75	2255	7850	***	79
99	141	249	77	339	600	1206	81
95	136	200	77	373	527	951	81
69	102	147	76	272	431	601	80
89	119	169	77	358	520	904	81
9	11	12	68	35	45	59	71

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

4

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

0%	0%	3	63
0	10	24	63
23	40	60	63
1	18	35	63
0	0	2	63

Group 4

TABLE 21
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT LESS THAN 1,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	91
Academic Expenditures	52.4	57.6	64.4	91
Support Expenditures	34.1	37.5	44.5	91
Scholarships and Fellowships	0.2	2.0	3.8	91
Total E & G Expenditures	100.0	100.0	100.0	91
Academic				
Instruction (and Research)	39.8	46.4	53.9	91
Public Service	0.0	0.0	1.6	91
Academic Support	6.5	8.8	11.1	91
Support Services				
Student Services	6.2	8.4	10.6	91
Institutional Support	13.2	16.6	20.0	91
Plant Operation & Maintenance	8.9	12.0	15.7	91
Scholarships and Fellowships				
Credit Instruction	37.5	41.9	49.8	91
Noncredit Instruction	0.4	1.2	6.3	88
Utilities Expenditures	3.0	3.8	5.4	87
Plant O & M without Utilities	5.7	7.5	11.5	85
$\frac{\text{Utilities}}{\text{Building Gross Area (sq. ft.)}}$	\$ 0.47	\$ 0.65	\$ 0.88	82
$\frac{\text{Plant O \& M without Utilities}}{\text{Building Gross Area (sq. ft.)}}$	\$ 0.90	\$ 1.25	\$ 1.69	82
$\frac{\text{Plant O \& M without Utilities}}{\text{Building Replacement Value (est.)}}$	\$ 0.02	\$ 0.02	\$ 0.04	70

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2580	$3392	$3997	91	$2348	$3022	$3806	79
1447	1939	2315	91	1345	1761	2133	79
912	1242	1701	91	826	1132	1580	79
4	62	117	91	5	61	98	79
2580	3392	3997	91	2348	3022	3806	79
1196	1487	1940	91	1120	1420	1695	79
0	0	52	91	0	0	50	79
193	292	406	91	173	260	366	79
191	266	395	91	172	232	339	79
358	517	792	91	349	489	663	79
259	390	595	91	244	349	523	79
1134	1412	1748	91	N/A	N/A	N/A	--
N/A	N/A	N/A	--	15*	53*	185*	76
85	131	184	88	80	121	171	77
161	236	412	85	146	204	385	75

* No credit FTE students included in denominator; noncredit enrollment used only.

Building Replacement Value (est.) / Total FTE Students (cr. + ncr.)	$4774	$7147	$11929	65
Total Scholarships and BEOGs / Credit FTE Students	$ 193	$ 299	$ 384	91

Group 4

TABLE 22
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT LESS THAN 1,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	91
Tuition and Fees	8.6	12.5	16.2	91
Appropriations (all governments)	61.5	72.6	81.1	91
Gifts, Grants, and Contracts (all sources)	3.1	10.7	19.4	91
Other Revenues (not auxiliaries)	0.7	2.2	4.5	91
Tuition and Fees				
Tuition and Fees for Credit	7.7	12.3	16.1	90
Tuition and Fees for Noncredit	0.0	0.3	1.0	91
Appropriations				
Federal	0.0	0.0	1.5	91
State	44.8	56.5	71.0	91
Local	0.0	0.9	22.6	91
Gifts, Grants, and Contracts				
Federal	1.0	5.7	13.4	91
State and Local	0.0	1.0	3.1	91
Private	0.0	0.1	0.7	91
Other Revenues				
State and Local Appropriations (combined)	58.9	71.3	79.7	91

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2670	$3560	$4382	91	$2460	$3086	$3903	79
280	418	583	91	252	356	507	79
1819	2333	3105	91	1670	2159	2722	79
89	321	795	91	101	278	555	79
18	79	183	91	19	75	181	79
275	376	565	91	N/A	N/A	N/A	--
N/A	N/A	N/A	--	0*	7*	26*	79
0	0	53	91	0	0	50	79
1334	1926	2494	91	1216	1723	2241	79
0	34	738	91	0	195	821	79
26	226	540	91	36	175	429	79
0	29	127	91	0	35	126	79
0	2	26	91	0	2	25	79
1662	2253	3066	91	1587	2055	2691	79

* No credit FTE students included in denominator; noncredit enrollment used only.

$\frac{\text{Total Appropriations}}{\text{Unduplicated Student Headcount}}$	$ 344	$ 723	$1094	91
$\frac{\text{Service Area Population}}{\text{Unduplicated Student Headcount}}$	17.6	31.9	79.8	89

Group 4

TABLE 23

STAFF RATIOS, COURSE ENROLLMENT DISTRIBUTIONS, AND SALARIES FOR INSTITUTIONS WITH ENROLLMENT LESS THAN 1,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	36.5%	43.6%	52.7%	80
Noncredit Instruction Faculty	0.0	1.5	8.3	80
All Other Staff (instruction, nonfaculty)	0.0	3.5	5.9	80
Public Service Staff	0.0	0.0	1.7	80
Academic Support Staff	5.3	8.1	10.3	80
Student Services Staff	6.6	8.6	11.1	80
Institutional Support Staff	9.7	12.7	17.1	80
Plant O & M Support Staff	7.0	10.3	15.8	80
Total	100.0	100.0	100.0	91
$\frac{\text{Unduplicated Student Headcount}}{\text{Total FTE Staff (nonfaculty)}}$	34.4	59.0	77.3	80
$\frac{\text{Total FTE Staff (nonfaculty)}}{\text{Total Faculty FTE (cr. \& ncr.)}}$	0.7	0.9	1.3	80

COURSE ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	0%	0%	2%	76
From 25 to 50 students	9	15	29	76
From 15 to 24 students	27	39	60	76
From 6 to 14 students	10	21	36	76
Less than 6 students	0	4	10	76

SALARIES

$\frac{\text{Total Current Fund Salaries and Wages}}{\text{Total Current Fund Expenditures + MT}}$	51.1%	57.5%	63.8%	88

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
14*	16*	20*	90	N/A	N/A	N/A	---
N/A	N/A	N/A	---	100**	270**	***	78
99	259	***	69	369	881	***	80
428	***	***	74	1390	***	***	86
65	89	149	77	210	296	580	90
68	87	138	77	198	320	400	90
41	57	81	77	113	192	323	90
48	84	137	77	131	293	561	90
6	8	9	69	15	25	40	80

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

4

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

0%	0%	1%	68
0	2	15	68
5	28	52	68
10	40	71	68
0	0	2	68

Group 5

TABLE 24
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR SELF-DESIGNATED VOCATIONAL/TECHNICAL INSTITUTIONS

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	58
Academic Expenditures	57.1	61.6	64.9	58
Support Expenditures	32.1	36.5	40.9	58
Scholarships and Fellowships	0.1	0.7	2.2	58
Total E & G Expenditures	100.0	100.0	100.0	58
Academic				
Instruction (and Research)	44.9	53.8	58.0	58
Public Service	0.0	0.0	0.5	58
Academic Support	5.3	8.2	11.0	58
Support Services				
Student Services	5.6	7.1	9.3	58
Institutional Support	14.4	19.1	22.9	58
Plant Operation & Maintenance	8.1	10.2	12.6	58
Scholarships and Fellowships				
Credit Instruction	38.0	42.6	51.8	58
Noncredit Instruction	1.5	7.1	14.3	56
Utilities Expenditures	2.5	3.2	4.0	56
Plant O & M without Utilities	5.3	6.8	8.7	55
Utilities / Building Gross Area (sq. ft.)	\$ 0.57	\$ 0.69	\$ 0.94	54
Plant O & M without Utilities / Building Gross Area (sq. ft.)	\$ 1.15	\$ 1.48	\$ 1.96	54
Plant O & M without Utilities / Building Replacement Value (est.)	\$ 0.02	\$ 0.03	\$ 0.04	47

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2587	$3056	$3637	58	$2178	$2516	$3015	52
1500	1866	2330	58	1268	1531	1915	52
924	1066	1447	58	727	903	1104	52
3	22	62	58	3	19	51	52
2587	3056	3637	58	2178	2516	3015	52
1257	1595	1907	58	1093	1247	1577	52
0	0	19	58	0	0	19	52
150	266	410	58	126	217	313	52
172	216	268	58	140	172	238	52
435	568	709	58	351	462	596	52
228	313	434	58	183	256	351	52
1076	1224	1555	58	N/A	N/A	N/A	--
N/A	N/A	N/A	--	33*	63*	186*	50
72	99	143	56	57	79	121	51
164	207	298	55	130	165	257	50

* No credit FTE students included in denominator; noncredit enrollment used only.

Building Replacement Value (est.) Total FTE Students (cr. + ncr.)	$3488	$4950	$7210	44
Total Scholarships and BEOGs Credit FTE Students	$ 134	$ 211	$ 335	57

Group 5

TABLE 25
QUARTILES FOR ALL REVENUE CATEGORIES FOR SELF-DESIGNATED VOCATIONAL/ TECHNICAL INSTITUTIONS

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	58
Tuition and Fees	6.3	11.7	19.9	58
Appropriations (all governments)	61.3	75.2	84.8	58
Gifts, Grants, and Contracts (all sources)	3.8	8.4	13.8	58
Other Revenues (not auxiliaries)	0.3	2.0	4.7	58
Tuition and Fees				
Tuition and Fees for Credit	5.1	11.4	19.5	58
Tuition and Fees for Noncredit	0.1	0.8	1.5	58
Appropriations				
Federal	0.0	0.0	1.5	58
State	51.8	64.4	74.3	58
Local	0.0	6.9	11.5	58
Gifts, Grants, and Contracts				
Federal	2.3	4.2	11.7	58
State and Local	0.0	1.0	4.2	58
Private	0.0	0.1	0.5	58
Other Revenues				
State and Local Appropriations (combined)	59.8	71.9	83.4	58

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2615	$3159	$4179	58	$2363	$2570	$3215	52
200	370	584	58	152	290	488	52
1738	2433	2902	58	1601	1906	2280	52
114	275	540	58	110	211	456	52
12	58	128	58	11	57	124	52
160	362	521	58	N/A	N/A	N/A	--
N/A	N/A	N/A	--	2*	5*	63*	52
0	0	52	58	0	0	41	52
1442	1907	2514	58	1258	1576	1891	52
0	235	471	58	0	189	325	52
65	183	328	58	63	158	299	52
0	34	154	58	0	35	133	52
0	2	17	58	0	2	13	52
1686	2318	2902	58	1557	1858	2280	52

* No credit FTE students included in denominator; noncredit enrollment used only.

$\frac{\text{Total Appropriations}}{\text{Unduplicated Student Headcount}}$	$ 244	$ 430	$ 731	58
$\frac{\text{Service Area Population}}{\text{Unduplicated Student Headcount}}$	8.6	18.6	77.8	55

Group 5

TABLE 26
STAFF RATIOS, COURSE ENROLLMENT DISTRIBUTIONS, AND SALARIES FOR SELF-DESIGNATED VOCATIONAL/TECHNICAL INSTITUTIONS

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	37.1%	42.7%	52.8%	47
Noncredit Instruction Faculty	0.0	8.2	17.3	47
All Other Staff (instruction, nonfaculty)	0.0	3.9	8.4	47
Public Service Staff	0.0	0.0	1.4	47
Academic Support Staff	5.2	8.2	10.4	47
Student Services Staff	5.7	6.9	11.0	47
Institutional Support Staff	7.8	10.9	15.2	47
Plant O & M Support Staff	4.4	8.0	10.4	47
Total	100.0	100.0	100.0	47
$\frac{\text{Unduplicated Student Headcount}}{\text{Total FTE Staff (nonfaculty)}}$	51.3	68.7	158.8	49
$\frac{\text{Total FTE Staff (nonfaculty)}}{\text{Total Faculty FTE (cr. \& ncr.)}}$	0.6	0.9	1.2	47

COURSE ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	0%	0%	2%	47
From 25 to 50 students	8	15	25	47
From 15 to 24 students	36	50	70	47
From 6 to 14 students	10	17	30	47
Less than 6 students	0	1	6	47

SALARIES

$\frac{\text{Total Current Fund Salaries and Wages}}{\text{Total Current Fund Expenditures + MT}}$	54.1%	60.7%	66.4%	54

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
15*	17*	21*	56	N/A	N/A	N/A	---
N/A	N/A	N/A	---	100**	249**	1723**	47
99	344	***	46	458	949	***	50
1006	***	***	48	5404	***	***	53
78	107	200	50	278	433	937	55
93	124	180	51	290	461	973	56
46	70	141	51	163	325	747	56
84	118	196	51	320	620	1128	56
7	9	12	43	23	34	69	47

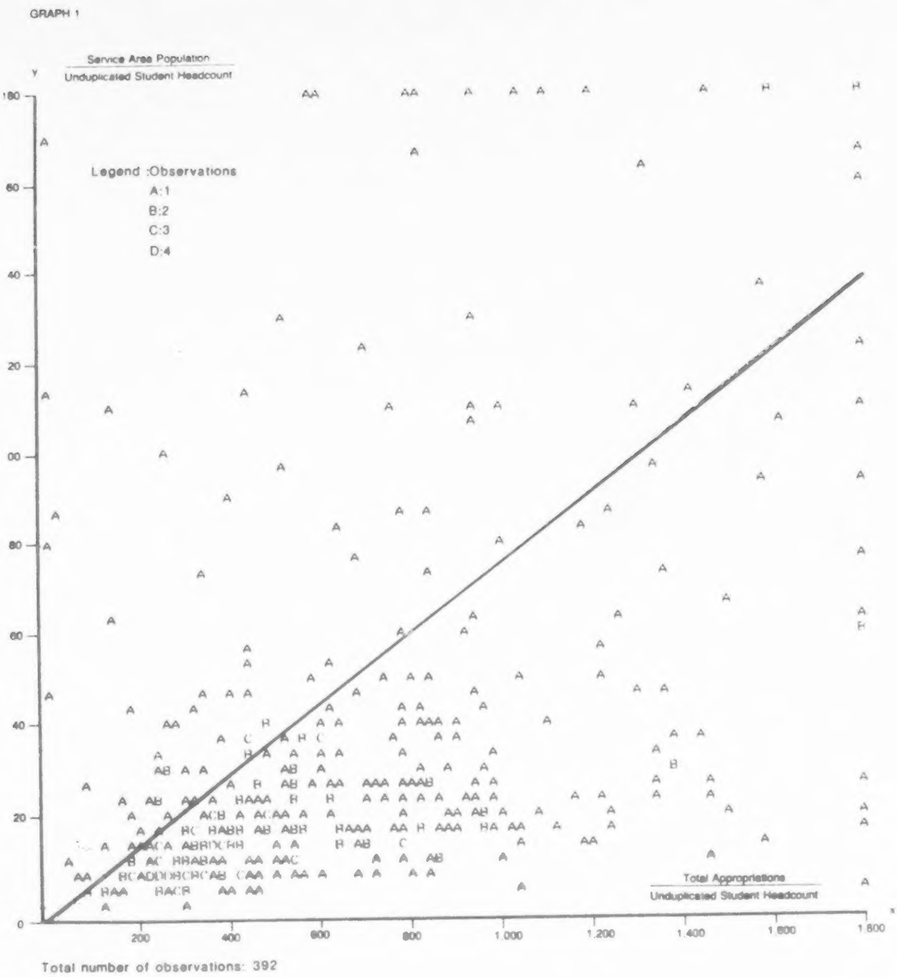
* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

0%	0%	2%	44
0	6	16	44
16	40	60	44
9	31	58	44
0	0	2	44

CHAPTER 5
SCATTERGRAMS

The scattergrams in this chapter were drawn to demonstrate some of the research possibilities of the data. These graphs illustrate some interesting relationships revealed by the data, such as the relationship between enrollment and instructional budget proportion. These relationships have been the subject of much speculation concerning the effect of size appropriations and revenues per student on institutional operation and efficiency.

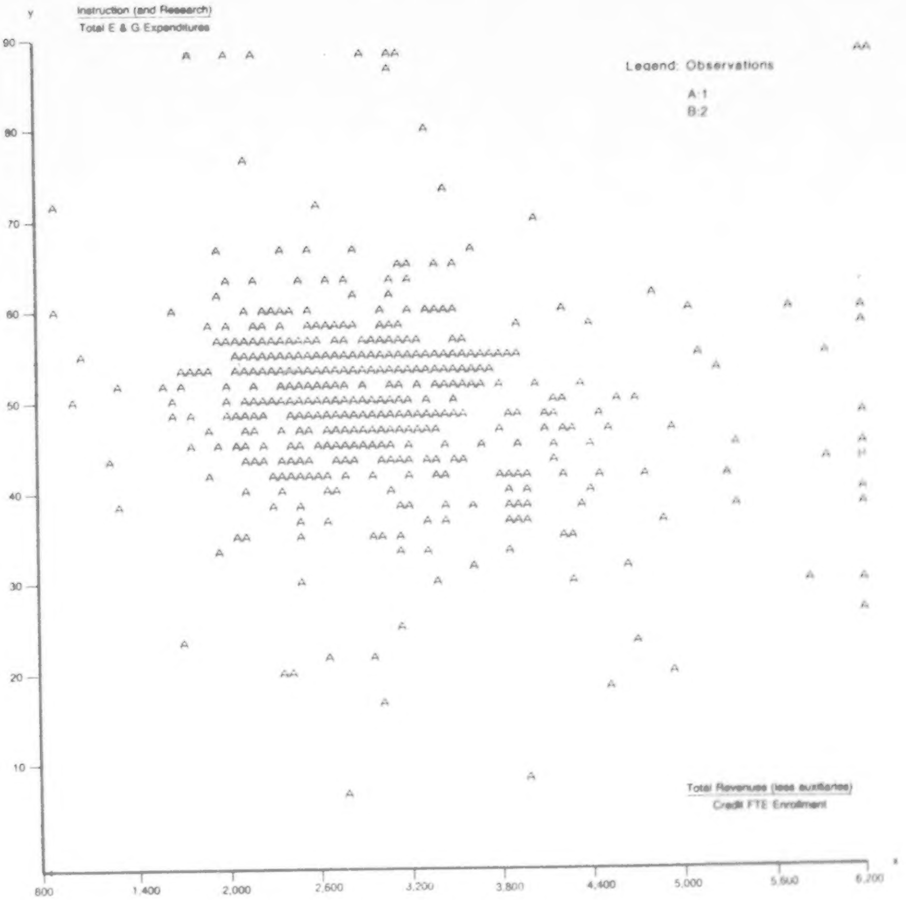


GRAPH 1
THE RELATIONSHIP BETWEEN APPROPRIATIONS PER STUDENT AND MARKET PENETRATION

This graph provides insight into the hypothesis that higher levels of appropriations per student are helpful in increasing community participation. The vertical axis represents the number of people in an institution's service area divided by the institution's unduplicated headcount. The higher the number, the more residents per student and the lower the market penetration. The horizontal axis represents total appropriations per unduplicated credit and noncredit student enrollment.

Although the relationship is not perfectly clear due to the great variability in the way the institutions have scattered in the plot, it appears (based on a least-squared regression line) that higher appropriations per student from all levels of government can be associated with lower market penetration. A more detailed analysis of other factors, such as tuition levels and urban vs. rural college-going population ratios, will be necessary to begin to explain this relationship more fully, especially since the relationship contradicts the hypothesis. One possible explanation of this contradiction is that legislatures tend to better support community colleges in areas where need is greatest. In other words, support flows to institutions in the areas where the smallest proportion of the community is currently attending the institution. This explanation must be regarded as speculative.

GRAPH 2

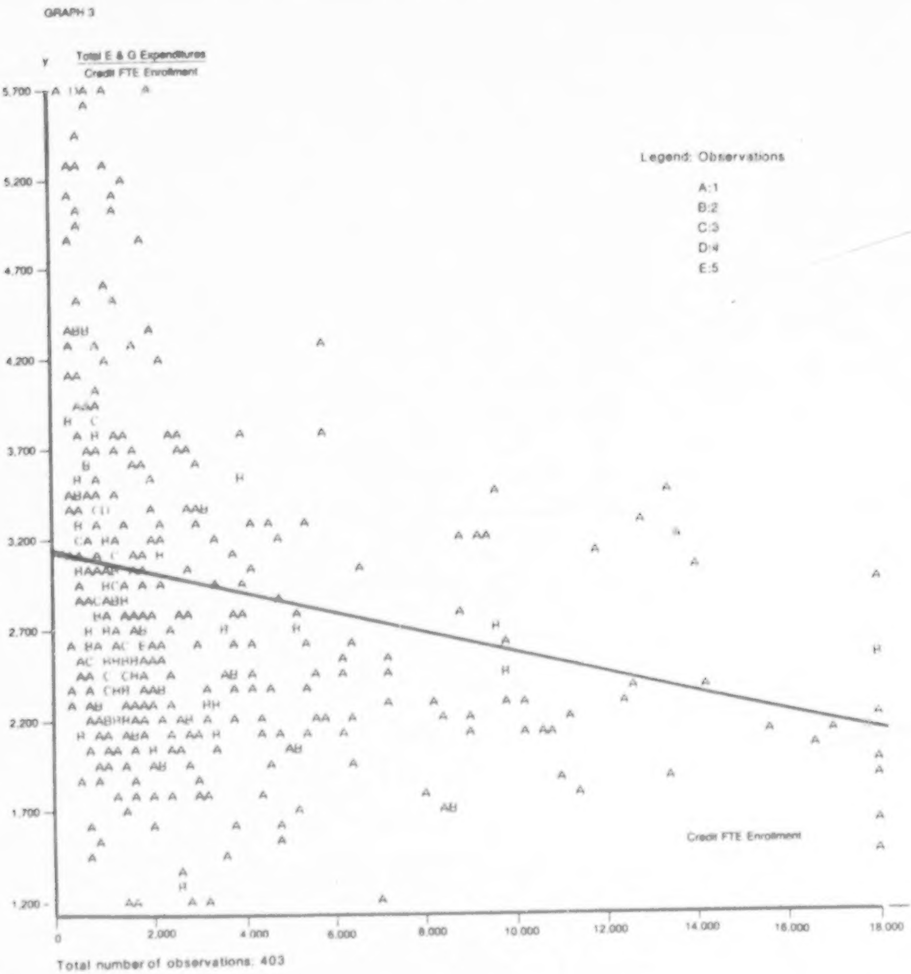


Total number of observations:403

GRAPH 2
THE RELATIONSHIP BETWEEN REVENUES PER STUDENT AND PROPORTION OF THE BUDGET DEDICATED TO INSTRUCTION

This graph provides insight into the hypothesis that higher amounts of revenue per student allow the institution to offer more noninstructional services. The additional services alter the institution's budget mix by lowering the proportion of the budget dedicated to instruction.

Once again, the scatter of the points could easily allow many interpretations. A least-squared regression line through the points indicates some support for the hypothesis that more revenues allow more services. However, the line does a poor job of fitting the data and is greatly influenced by the anomalous outliers and even by changes in the scales, e.g., proportions to percentages.



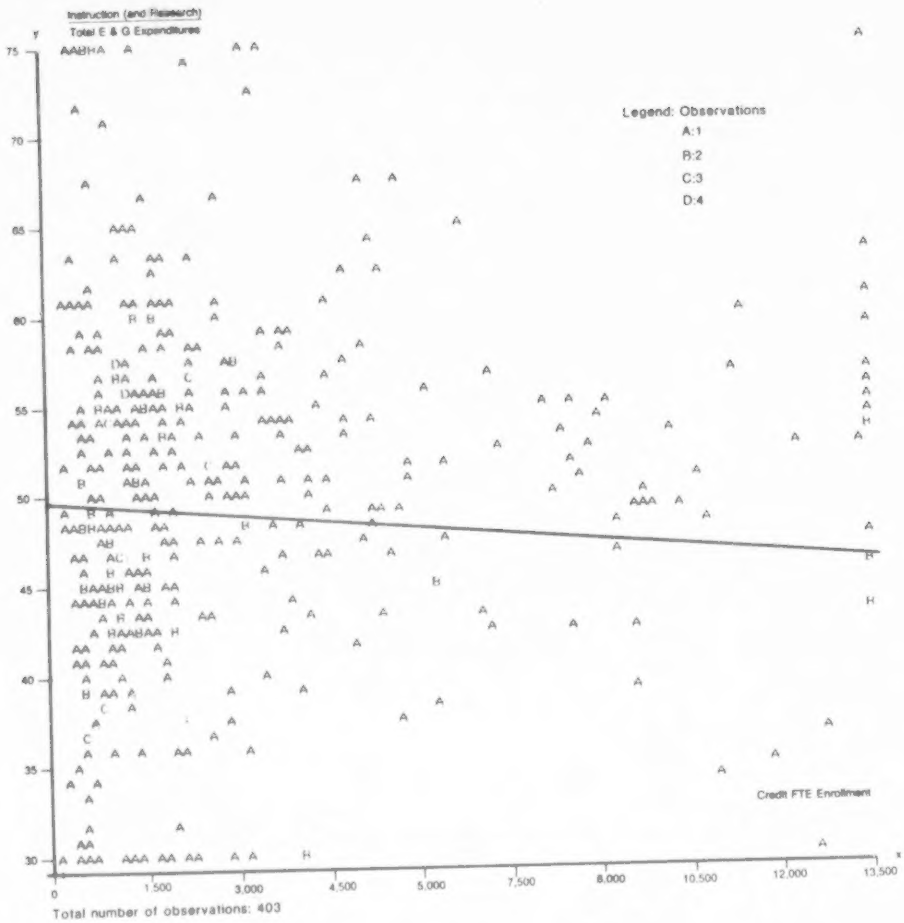
GRAPH 3
THE RELATIONSHIP BETWEEN ENROLLMENT AND EDUCATIONAL AND GENERAL EXPENDITURES PER STUDENT

This graph provides insight into the hypothesis that larger institutions can be run at a lower cost per student. The horizontal axis gives enrollment size in credit FTE students. The vertical axis gives educational and general expenditures per credit FTE student.

A least-squared regression line through the points supports the hypothesis. It should be noted, however, that the line is largely determined by very few large institutions with low costs per student and very few small institutions with high costs per student. Most institutions cluster in a way that is not suggestive of economies of scale.

The resulting line suggests that an institution with 2,000 more FTE students than another may have lower educational and general expenditures per student by $120.

GRAPH 4



GRAPH 4
THE RELATIONSHIP BETWEEN ENROLLMENT AND PROPORTION OF THE BUDGET DEDICATED TO INSTRUCTION

This graph provides insight into the hypothesis that larger institutions may be administered more efficiently and thus may be able to spend a larger proportion of their budget for instruction.

The wide scatter of points and slightly declining regression line suggest that these data offer no support for the hypothesis that larger enrollments allow greater administrative efficiency.

APPENDIX A
METHOD

Beginning in October 1978, staff members of three national education associations met with a task force composed of community and junior college business officers from various regions of the country, a community college president, and several consultants to identify information that might be useful to community and junior college administrators. They decided to emphasize the provision of basic comparative data for general use at community colleges and to create peer groups on the basis of institutional size.

A review and evaluation of the first year of the project in September 1979 served to streamline the method used in the second year. In the second year of the project the National Center for Education Statistics agreed to provide computational support, a liaison between the staff and NCES, and copies of the HEGIS finance survey from sampled institutions as soon as the surveys were returned to NCES. NACUBO, ACE, and AACJC provided the remaining financial support, and NACUBO's Two-Year Colleges Committee assumed a guiding role for the project. Two members of the task force from the first year, Maurice P. Arth and W. L. Prather, provided project continuity and made several special trips to Washington to assist in designing the NACUBO survey and in preparing the second year's report.

The third year of the project emphasized expansion of the sample group rather than revision, although limited additions and changes were made. Once again W. L. Prather, as well as Thomas F. Murphy, provided project continuity and special support.

The project made use of unedited Higher Education General Information Survey (HEGIS) finance data. These data were due to be submitted to NCES on October 31, 1980. Thus, community colleges that were to be included in the sample had to complete their HEGIS forms by the stated deadline and had to complete them accurately. Each participating institution was asked to carefully complete the HEGIS survey and to submit it on time.

In addition to the use of HEGIS finance data, a separate survey of 750 public institutions was conducted to gather information not currently available at the national level. Such information included data on:

1. Revenues and expenditures for noncredit institutional activities.
2. Utilities expenditures.
3. Student aid disbursements.
4. Building space.
5. Service area population.
6. Unduplicated student headcounts.
7. Staffing levels by function.
8. Course enrollment distributions.
9. Total expenditures for salaries and wages.

Four hundred and three of those surveyed provided usable responses, and their data are used in this report. Appendix B contains a copy of the questionnaire, while appendix C contains definitions of terms. Appendix D lists all responding institutions.

The NACUBO Two-Year Colleges Committee met in January 1980 and approved the substance and format of the comparative data study report. This year's report remains relatively unchanged from that of the previous year. Based on task force recommendations, the following peer groups were established:

1. Total credit and noncredit enrollment less than 5,000.
2. Total credit and noncredit enrollment from 5,000 through 15,000.
3. Total credit and noncredit enrollment greater than 15,000.
4. Total FTE enrollment less than 1,000. (These institutions are a subset of Groups 1 and 2.)
5. Self-designated vocational/technical institutions of all sizes. (These institutions are also included in the groups classified by enrollment size.)

These categories differ from the first year's breakdown only by the deletion of the branch campus category and the addition of the under-1,000 FTE student category. The vocational/technical group is new to this third year of the study.

Both because cost structures for branch campuses vary markedly from those of consolidated or single-campus institutions--therefore adding an element of noncomparability of data--and because the response rate from branch campuses was low in the initial year, only single institutions or systems were encouraged to provide data in the second year. Thus, data for branch campuses where fiscal records are kept at a central office are not included in this sample.

The conversion of noncredit headcount to FTEs remains unchanged from the method employed in the first two years. It is generally understood that community colleges offer courses that encourage part-time, noncredit participation. Courses may range from two-week workshops to full-term courses. Relating such headcount numbers to FTEs has been a major problem in developing comparative data among community colleges.

To resolve this issue, the task force in the initial year established a standard for converting full-year, noncredit headcount to a proxy for the fall term FTE enrollment. The conversion ratio of 20:1 established then was also used in the following years. Thus, for the purpose of this report, noncredit headcount enrollment for the 1979-80 year was divided by 20 and the result was defined as the number of FTE students. This number is added to the 1979 fall term FTE credit student count, which is used as a proxy for the activity level of community colleges. One of the purposes of this study is to obtain reactions from readers to the calculation for conversion and the resulting statistics.

Institutions unable to obtain all the necessary information were retained in the study; however, where individual pieces of data were missing, the institution was not included for the calculation of that particular median or quartile.

According to the AACJC directory, there are 750 systems or single-campus public community and junior colleges. Two-year branch campuses of universities were included in the sample only when they were not so closely affiliated with their universities that they had difficulty in separating the financial statistics of each from those of its university.

Data were gathered and coded from December 1980 through March 1981. Analysis and publication were conducted during April 1981. All financial statistics are for fiscal year 1979-80; enrollments are for fall 1979 (except noncredit enrollments, which are based on 1979-80 year-long enrollment estimates). The AACJC directory survey was the source of enrollment data.

Institutions participating in the third year of the study were sent a copy of their survey data as they were entered into the computer, as well as the statistics generated from the data. Institutions were asked to verify the data and check the reasonableness of the statistical calculations. In this way, statistics from individual institutions have been thoroughly reviewed, resulting in a reliable final report.

APPENDIX B
SAMPLE SURVEY

Comparative Financial Statistics For Public Community and Junior Colleges 1979-80

National Association of College and University Business Officers
American Council on Education
American Association of Community and Junior Colleges

Comparative financial data survey form, fiscal year 1979-80. These data should come from the same records used to prepare the HEGIS finance form due October 31, 1980.

Leave blank or estimate any items for which the data are unavailable. A partially completed form is of use to us. Please return the completed form by December 10 to NACUBO, Suite 510, One Dupont Circle, Washington, D.C. 20036, ATTN: Financial Management Center. If you have any questions concerning this survey, please call either Nathan Dickmeyer at (800) 424-8082 or Anna Marie Cirino at (202) 861-2535.

1. Estimate what percentage of instructional expenses (line B-1, HEGIS finance form) is used for noncredit teaching. (Include only faculty salaries if that is all that is available.)

   Percentage instructional expenses which is **non**credit: ________%

2. Is the "public service" category on the HEGIS finance form (line B-3) used to indicate some or all of the dollars spent on teaching noncredit courses?

   Public service includes some noncredit instruction (YES): ________ (NO): ________

   If yes, estimate the percent of public service which is noncredit instruction: ________%

3. How much was spent for utilities in 1979-80 that is included in the operations and maintenance amount shown on the HEGIS finance form (line B-8)? Include electricity, water, waste disposal, gas, heating oil, and coal.

   Utilities costs: $________

4. How much was awarded to students in the form of scholarships and fellowships? Include all federal, state, local, private, and institutional awards. *Do not include loans or payment for work (work study).* This amount may differ from that which is recorded on the HEGIS form because of the inclusion of BEOG, for example.

   Scholarships and fellowships (from HEGIS finance form, lines B-9 & 10): $________

   Add BEOG (if not included above): ________

   Total: $________

5. What proportion of tuition and fees (HEGIS finance form, line A-1) was received as payment for **non**credit instruction?

   Percentage tuition and fees for **non**credit: ________%

6. What is the total gross space of all campus buildings in square feet?

   Gross area of buildings: ________ square feet

7. Estimate the population of the geographic area which your institution serves.

   Service area population: ________

Over

8. How many students took some form of instruction from your institution at some time during the year? (Answer only if readily available.)

Unduplicated student headcount for credit students: ____________

Unduplicated student headcount for noncredit students: ____________

9. What proportion of your course sections in 1979-80 enrolled:

	Credit	Noncredit
More than 50 students:	________%	________%
From 25 - 50 students:	________	________
From 15 - 24 students:	________	________
From 6 - 14 students:	________	________
Fewer than 6 students:	________	________
	100%	100%

10. How many full-time equivalent personnel were authorized in 1979-80 in the following functional categories for educational and general operations? Where significant services were performed by contract, enter the estimated full-time equivalent. Exclude student assistants, both regular and work study.

Functional Category	*Number of Full-Time Equivalent Personnel*
Instruction	________
Instructional Faculty—Credit	________
Instructional Faculty—Noncredit	________
All Other Staff	________
Public Service	________
Academic Support	________
Student Services	________
Institutional Support	________
Plant Operations	________
Total	________

11. What is the amount paid out in salaries and wages for the year? Include only current fund salaries and wages which were included in the expenditures totaled in current fund expenditures (line B-19, HEGIS finance form). Do not include staff benefit expenditures. Do not include wages to students.

Total salaries and wages: ____________

APPENDIX C
DEFINITIONS OF TERMS

Educational and General

Instruction. This category should include expenditures for all activities that are part of an institution's instruction program, with the exception of expenditures for remedial and tutorial instruction, which should be categorized as Student Services. Expenditures for credit and noncredit courses, for academic, occupational, and vocational instruction, and for regular, special, and extension sessions should be included.

Expenditures for departmental research and public service that are not separately budgeted should be included in this classification. This category excludes expenditures for academic administration when the primary assignment is administration—for example, academic deans. However, expenditures for department chairmen, in which instruction is still an important role of the administrator, are included in this category.

Research. This category should include all expenditures for activities specifically organized to produce research outcomes, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, it includes expenditures for individual and/or project research as well as those of institutes and research centers. This category does not include all sponsored programs (training grants are an example) nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, might be included in this category under the circumstances described above. Expenditures for departmental research that are separately budgeted specifically for research are included in this category.

Public Service. This category should include funds expended for activities that are established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar noninstructional services to particular sectors of the community.

Academic Support. This category should include funds expended primarily to provide support services for the institution's primary missions—instruction, research, and public service. It includes (1) the retention, preservation, and display of educational materials—for example, libraries, museums, and galleries; (2) the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education; (3) media, such as audiovisual services and technology such as computing support; (4) academic administration (including academic deans but not department chairmen) and personnel development providing administrative support and management direction to the three primary missions; and (5) separately budgeted support for course and curriculum development. For institutions that currently charge certain of the expenditures—for example, computing support—directly to the various operating units of the institution, such expenditures are not reflected in this category.

Student Services. This category should include funds expended for offices of admissions and registrar and those activities whose primary purpose is to contribute to the student's emotional and physical well-being and to his intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspaper, intramural athletics, student organizations, intercollegiate athletics (if the program is operated as an integral part of the department of physical education and not as an essentially self-

Reprinted from College and University Business Administration (Washington, D.C.: NACUBO, 1974), pp. 188-189.

supporting activity), supplemental educational services to provide matriculated students with supplemental instruction outside of the normal academic program (remedial instruction is an example), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an essentially self-supporting activity).

Institutional Support. This category should include expenditures for: (1) central executive-level activities concerned with management and long-range planning of the entire institution, such as the governing board, planning and programming, and legal services; (2) fiscal operations, including the investment office; (3) administrative data processing; (4) space management; (5) employee personnel and records; (6) logistical activities that provide procurement, storerooms, safety, security, printing, and transportation services to the institution; (7) support services to faculty and staff that are not operated as auxiliary enterprises; and (8) activities concerned with community and alumni relations, including development and fund raising.

Appropriate allocations of institutional support should be made to auxiliary enterprises, hospitals, and any other activities not reported under the Educational and General heading of expenditures.

Operation and Maintenance of Plant. This category should include all expenditures of current operating funds for the operation and maintenance of physical plant, in all cases net of amounts charged to auxiliary enterprises, hospitals, and independent operations. It does not include expenditures made from the institutional plant fund accounts. It includes all expenditures for operations established to provide services and maintenance related to grounds and facilities. Also included are utilities, fire protection, property insurance, and similar items.

Scholarships and Fellowships. This category should include expenditures for scholarships and fellowships in the form of outright grants to students selected by the institution and financed from current funds, restricted or unrestricted. It also should include trainee stipends, prizes, and awards, except trainee stipends awarded to individuals who are not enrolled in formal course work, which should be charged to instruction, research, or public service as appropriate. If the institution is given custody of the funds, but is not allowed to select the recipient of the grant—for example, federal Basic Educational Opportunity Grants program or ROTC scholarships—the funds should be reported in the Agency Funds group rather than in the Current Funds group. The recipient of an outright grant is not required to perform service to the institution as consideration for the grant, nor is he expected to repay the amount of the grant to the funding source. When services are required in exchange for financial assistance, as in the federal College Work-Study Program, the charges should be classified as expenditures of the department or organizational unit to which the service is rendered. Aid to students in the form of tuition or fee remissions also should be included in this category. However, remissions of tuition or fees granted because of faculty or staff status, or family relationship of students to faculty or staff, should be recorded as staff benefit expenditures in the appropriate functional expenditure category.

Mandatory Transfers. This category should include transfers from the Current Funds group to other fund groups arising out of (1) binding legal agreements related to the financing of educational plant, such as amounts for debt retirement, interest, and required provisions for renewals and replacements of plant, not financed from other sources, and (2) grant agreements with agencies of the federal government, donors, and other organizations to match gifts and grants to loan and other funds. Mandatory transfers may be required to be made from either unrestricted or restricted current funds.

Nonmandatory Transfers. This category should include those transfers from the Current Funds group to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, additions to quasi-endowment funds, general or specific plant additions, voluntary renewals and replacements of plant, and prepayments on debt principal. It also may include the retransfer of resources back to current funds.

APPENDIX D
PARTICIPATING COLLEGES AND PEER GROUP COMPOSITION

Group 1: Total credit and noncredit enrollment less that 5,000.
Group 2: Total credit and noncredit enrollment from 5,000 through 15,000.
Group 3: Total credit and noncredit enrollment greater than 15,000.
Group 4: Total FTE enrollment less than 1,000. (These institutions are a subset of Groups 1 and 2.
Group 5: Self-designated vocational/technical institutions of all sizes. (These institutions have also been included in the groups classified by enrollment size.)

ALABAMA

Brewer State Junior College (1,4)
Enterprise State Junior College (2)
George C. Wallace State Community College (Hanceville) (1,4)
George Corley Wallace State Community College (Selma) (1)
John C. Calhoun State Community College (2)
Lurleen B. Wallace State Junior College (1,4)
Northeast Alabama State Junior College (1,4)
Patrick Henry State Junior College (1,4)

ARIZONA

Arizona Western College (2)
Central Arizona College District (2)
Eastern Arizona College (1)
Maricopa County Community College District (3)
Mohave Community College (1)
Navajo Community College (1,4)
Pima Community College (3)
Yavapai College (1)

ARKANSAS

East Arkansas Community College (1,4)
Mississippi County Community College (1,4)
North Arkansas Community College (1)
Westark Community College (2)

CALIFORNIA

Allan Hancock College (2)
Antelope Valley College (2)
Cerritos College (3)
Chabot College (3)
Citrus College (2)
Coast Community College District (3)
College of the Desert (2)
College of the Redwoods (2)
College of the Siskiyous (1,4)
Compton Community College (2)
Cuesta College (2)
El Camino College (3)
Foothill-Deanza Community College District (3)
Gavilan College (1)
Hartnell College (2)
Imperial Valley College (1)
Kern Community College District (3)
Lake Tahoe Community College (1,4)
Los Rios Community College District (3)
Mendocino College (1)
Monterey Peninsula College (2)
Mt. San Jacinto College (1)
Mt. San Antonio College (3)
Napa College (2)
Palo Verde College (1,4)
Rio Hondo College (2)
Riverside City College (2)
San Diego Community College District (3)
San Francisco Community College District (3)
San Joaquin Delta College (3)

APPENDIX D

CALIFORNIA (Cont.)

San Jose Community College District (3)
San Mateo County Community College District (3)
Solano Community College (2)
Southwestern College (2)
State Center Community College District (3)
Taft College (1,4)
West Hills Community College (1)
West Valley Joint Community College District (3)

COLORADO

Arapahoe Community College (2)
Lamar Community College (1,4)
Morgan Community College (1,4)
Northeastern Junior College (2)
Otero Junior College (1,4)
Pikes Peak Community College (2)
Trinidad State Junior College (1,4)

CONNECTICUT

Asnuntuck Community College (1,4)
Greater New Haven State Technical College (1,4,5)
Housatonic Community College (1)
Mohegan Community College (1)
Quinebaug Valley Community College (1,4)
Thames Valley State Technical College (1,4,5)

DELAWARE

Delaware Technical and Community College (2)

FLORIDA

Brevard Community College (3)
Broward Community College (3)
Central Florida Community College (2)

FLORIDA (Cont.)

Chipola Junior College (1,4)
Daytona Beach Community College (3)
Edison Community College (1)
Florida Junior College at Jacksonville (3)
Florida Keys Community College (1,4)
Gulf Coast Community College (2)
Hillsborough Community College (2)
Indian River Community College (3)
Lake City Community College (2)
Lake-Sumter Community College (1)
Manatee Junior College (2)
Miami-Dade Community College (3)
North Florida Junior College (1,4)
Okaloosa-Walton Junior College (2)
Palm Beach Junior College (2)
Pasco-Hernando Community College (3)
Polk Community College (3)
Sante Fe Community College (3)
Seminole Community College (3)
South Florida Junior College (2,4)
St. Johns River Community College (1)
St. Petersburg Junior College (3)
Tallahassee Community College (1)
Valencia Community College (3)

GEORGIA

Albany Junior College (1)
Bainbridge Junior College (1,4)
Brunswick Junior College (1)
Clayton Junior College (2)
Dalton Junior College (1)
Gainesville Junior College (1)
Gordon Junior College (1)
Middle Georgia College (1)
South Georgia College (1,4)
Waycross Junior College (1,4)

IDAHO

College of Southern Idaho (1)

APPENDIX D

ILLINOIS

Belleville Area College (2)
Black Hawk College (3)
City Colleges of Chicago (3)
College of DuPage (3)
College of Lake County (2)
Danville Area Community College (2)
Illinois Central College (2)
Illinois Eastern Community Colleges (2)
Illinois Valley Community College (1)
John Wood Community College (1)
Kankakee Community College (1)
Kaskaskia College (1)
Kishwaukee College (1)
Lake Land College (1)
Lincoln Land Community College (2)
Moraine Valley Community College (3)
Rend Lake College (2)
Rock Valley College (2)
Sauk Valley College (1)
Thornton Community College (3)
William Rainey Harper College (3)

INDIANA

Vincennes University (2)

IOWA

Des Moines Area Community College (3)
North Iowa Area Community College (3)
Northwest Iowa Technical College (2,5)
Southeastern Community College (2)

KANSAS

Coffeyville Community College (1,4)
Colby Community Junior College (1)
Dodge City Community Junior College (1,4)
Fort Scott Community Junior College (1,4)
Garden City Community Junior College (1)
Highland Community Junior College (1,4)
Kansas City Kansas Community College (2)

KANSAS (Cont.)

Kansas Technical Institute (1,4,5)
Labette Community College (1,4)

KENTUCKY

University of Kentucky Community College System (3)

LOUISIANA

Bossier Parish Community College (1,4)

MARYLAND

Anne Arundel Community College (2)
Catonsville Community College (3)
Cecil Community College (1,4)
Charles County Community College (2)
Chesapeake College (1,4)
Dundalk Community College (2)
Frederick Community College (2)
Harford Community College (3)
Howard Community College (2)
Montgomery Community College (3)
Prince George's Community College (3)
Wor-Wic Tech Community College (1,4,5)

MASSACHUSETTS

Berkshire Community College (1)
Blue Hills Regional Technical Institute (1,4,5)
Bunker Hill Community College (2)
Cape Cod Community College (2)
Greenfield Community College (1)
Holyoke Community College (1)
Massachusetts Bay Community College (1)
Massasoit Community College (2)
Middlesex Community College (2)
Mount Wachusett Community College (1)
North Shore Community College (2)
Northern Essex Community College (3)
Quincy Junior College (1)
Quinsigamond Community College (2)

APPENDIX D

MICHIGAN

Charles Stewart Mott Community College (3)
Delta College (3)
Kalamazoo Valley Community College (2)
Lake Michigan College (1)
Lansing Community College (3)
Macomb County Community College (3)
Montcalm Community College (1,4)
Oakland Community College (3)
Southwestern Michigan College (1)
St. Clair County Community College (2)
Wayne County Community College (3)
West Shore Community College (1,4)

MINNESOTA

Brainerd Community College (1,4)
Fergus Falls Community College (1,4)
North Hennepin Community College (2)
Willmar Community College (2)
Worthington Community College (1,4)

MISSISSIPPI

Copiah-Lincoln Junior College (1)
East Mississippi Junior College (1,4)
Itawamba Junior College (1)
Jones County Junior College (1)
Meridian Junior College (1)
Utica Junior College (1,4)

MISSOURI

Crowder College (1,4)
Jefferson College (2)
Moberly Junior College (1,4)
St. Louis Community Colleges (3)
State Fair Community College (1,4)
The Metropolitan Community Colleges (3)
Trenton Junior College (1,4)

MONTANA

Dawson College (1,4)
Miles Community College (1,4)

NEBRASKA

Central Technical Community College Area (3)
Metropolitan Technical Community College (3,5)
Southeastern Nebraska Technical Community College Area (3)

NEW MEXICO

New Mexico Junior College (3)
New Mexico Military Institute (1,4)

NEW JERSEY

Atlantic Community College (1)
Brookdale Community College (3)
Burlington County College (2)
County College of Morris (3)
Cumberland County College (1)
Middlesex County College (3)
Passaic County Community College (1)

NEW YORK

Adirondack Community College (1)
Bronx Community College (2)
Broome Community College (3)
Cayuga County Community College (1)
Community College of the Finger Lakes (2)
Corning Community College (1)
Dutchess Community College (2)
Erie Community College (2)
Fashion Institute of Technology (2,5)
Genesee Community College (2)
Jamestown Community College (1)
Jefferson Community College (1)
Monroe Community College (2)
Nassau Community College (3)
Onondaga Community College (2)
Orange County Community College (2)

NEW YORK (Cont.)

Rockland Community College (2)
Suffolk County Community College (3)
Sullivan County Community College (1)
Tompkins-Courtland Community College (1)
Ulster County Community College (2)

NORTH CAROLINA

Anson Technical Institute (1,4,5)
Asheville-Buncombe Technical College (3,5)
Beaufort County Community College (2,4)
Bladen Technical Institute (1,4,5)
Blue Ridge Technical College (2,5)
Caldwell Community College and Technical Institute (2,5)
Central Carolina Technical College (2,5)
Cleveland Technical College (1,5)
Coastal Carolina Community College (2)
Fayetteville Technical Institute (3,5)
Guilford Technical Institute (3,5)
Haywood Technical College (2,5)
Lenoir Community College (3)
Martin Community College (1,4)
Mayland Technical College (2,4,5)
McDowell Technical Institute (1,4,5)
Mitchell Community College (2)
Nash Technical Institute (1,4,5)
Pamlico Technical College (1,4,5)
Piedmont Technical College (1,4,5)
Pitt Technical Institute (2,5)
Randolph Technical College (2,5)
Rockingham Community College (2)
Sampson Technical College (1,4,5)
Sandhills Community College (2)
Technical College of Alamance (2,5)
Wake Technical College (2,5)
Wayne Community College (2)
Western Piedmont Community College (3)

NORTH CAROLINA (Cont.)

Wilkes Community College (2)
Wilson County Technical Institute (2,5)

NORTH DAKOTA

Bismarck Junior College (1)
North Dakota State School of Science (2,5)

OHIO

Belmont Technical College (1,4,5)
Cincinnati Technical College (1,5)
Cuyahoga Community College (3)
Edison State Community College (1,4)
Hocking Technical College (1,5)
Lakeland Community College (2)
Marion Technical College (1,4,5)
Muskingum Area Technical College (1,4,5)
North Central Technical College (1,4,5)
Northwest Technical College (1,5)
Rio Grande Community College (1,4)
Shawnee State Community College (1)
Sinclair Community College (3)
Southern State Community College (1,4)
Stark Technical College (1,5)
Terra Technical College (1,5)
Washington Technical College (1,4,5)

OKLAHOMA

Claremore Junior College (1)
Northeastern Oklahoma Agricultural and Mechanical College (1)
Oscar Rose Junior College (3)
South Oklahoma City Junior College (3)
Tulsa Junior College (2)
Western Oklahoma State College (1,4)

APPENDIX D

OREGON

Chemeketa Community College (3)
Lane Community College (3)
Mt. Hood Community College (2)
Portland Community College (3)
Rogue Community College (1)
Southwestern Oregon Community College (2)

PENNSYLVANIA

Bucks County Community College (2)
Butler County Community College (2)
Community College of Allegheny County (3)
Community College of Beaver County (1)
Delaware County Community College (2)
Westmoreland County Community College (3)

RHODE ISLAND

Community College of Rhode Island (3)

SOUTH CAROLINA

Aiken Technical College (1,4,5)
Chesterfield-Marlboro Technical College (2,4,5)
Denmark Technical College (1,4,5)
Florence-Darlington Technical College (1,5)
Greenville Technical College (2,5)
Midlands Technical College (2,5)
Piedmont Technical College (2,5)
Spartanburg Technical College (2)
Tri-County Technical College (2,5)
Williamsburg Technical College (2,4,5)

TENNESSEE

Chattanooga State Technical Community College (2,5)
Cleveland State Community College (2)
Columbia State Community College (1)
Jackson State Community College (3)
Motlow State Community College (1)
Nashville State Community College (1,5)
Roane State Community College (2)
Volunteer State Community College (2)
Walters State Community College (2)

TEXAS

Alvin Community College (2)
Amarillo College (3)
Angelina College (1)
Blinn College (1)
Brazosport College (1)
Central Texas College (2)
College of the Mainland (2)
Cooke County College (1,4)
Dallas County Community College (3)
Del Mar College (3)
El Paso County Community College District (3)
Frank Phillips College (1,4)
Galveston College (1)
Henderson County Junior College (2)
Houston Community College (3)
Howard College at Big Spring (1,4)
Laredo Junior College (1)
North Harris County College (3)
San Antonio Community College District (3)
South Plains College (1)
Southwest Texas Junior College (2)
Tarrant County Junior College (3)
Temple Junior College (2)
Texarkana Community College (2)

APPENDIX D

TEXAS (Cont.)

Texas Southmost College (2)
Weatherford College (1,4)
Western Texas College (1,4)
Wharton County Junior College (1)

UTAH

Dixie College (1)
Snow College (1)
Utah Technical College at Provo (1,5)
Utah Technical College at Salt Lake (2,5)

VIRGINIA

Blue Ridge Community College (2)
Central Virginia Community College (2)
Danville Community College (1)
J. Sargeant Reynolds Community College (2)
John Tyler Community College (1)
Lord Fairfax Community College (1)
New River Community College (2)
Northern Virginia Community College (3)
Patrick Henry Community College (1,4)
Paul D. Camp Community College (1,4)
Piedmont Virginia Community College (1)
Rappahannock Community College (1,4)
Richard Bland College (1,4)
Southside Virginia Community College (1,4)
Southwest Virginia Community College (1)
Thomas Nelson Community College (2)
Tidewater Community College (3)
Virginia Highlands Community College (1)
Virginia Western Community College (3)
Wytheville Community College (1)

VERMONT

Vermont Technical College (1,4,5)

WASHINGTON

Bellevue Community College (2)
Big Bend Community College (1,4)
Centralia College (1)
Grays Harbor College (1)
Green River Community College (2)
Lower Columbia College (1)
Olympic College (2,5)
Peninsula College (1)
Walla Walla Community College (1)
Whatcom Community College (1)

WEST VIRGINIA

Parkersburg Community College (1)
Southern West Virginia Community College (1)
West Virginia Northern Community College (2)

WISCONSIN

District One Technical Institute (3,5)
Mid-State Technical Institute (2,5)
Milwaukee Area Technical College (3)
Nicolet College and Technical Institute (2,5)
North Central Technical Institute (3)

WYOMING

Casper College (1)
Central Wyoming College (2,4)
Laramie County Community College (2)
Northern Wyoming Community College (1,4)
Northwest Community College (1,4)
Western Wyoming Community College (2,4)

A6705-1

Comparative Financial Statistics

for public community and junior colleges 1980–81

An experimental study of 420 institutions

by Nathan Dickmeyer, Monterey Institute of International Studies
Anna Marie Cirino, NACUBO

The study was developed under the guidance of the NACUBO Two-Year Colleges Committee, with additional support from the American Association of Community and Junior Colleges, Association of Community College Trustees, and the National Center for Education Statistics.

May 1982
Washington, D.C.

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PREFACE

This report is the fourth in an annual series of comparative data studies of public community and junior colleges. It is the result of an intensive six-month study involving three national education associations--The National Association of College and University Business Officers (NACUBO), the Association of Community College Trustees (ACCT), and the American Association of Community and Junior Colleges (AACJC)--as well as the National Center for Education Statistics (NCES) and 420 community and junior colleges. The study is experimental and is intended to elicit comments for improvement while providing information to community and junior college administrators, representatives of state and local agencies, and federal policy makers.

In 1977 members of NACUBO's Two-Year Colleges Committee decided to undertake a comparative data study of public community colleges.* They were frustrated by the lack of information available to members of governing boards, presidents, and taxpayers who requested comparative data. The committee members thought that these data could be an important part of the information necessary for such decisions as appropriation requests, salary increases, and proposed expenditures by function (instruction, institutional support, plant operation and maintenance). Further, "current" information, rather than historical summary, was needed. Because the committee members were also concerned about potential problems involved in trying to establish comparative data for community and junior colleges (see chapter 1, "Limitations"), they approached the task cautiously. Further information on the method used is given in appendix A.

The intent of this report is to provide comparative information derived from a sample of 420 public community and junior colleges. Comments on the first three years' reports from community college presidents and business officers were used to determine the usefulness of the data and the additional information needed, as well as to make necessary changes. Sample size doubled steadily throughout the first three years, from 97 to 184 to 403, and leveled off at 420 this year, indicating the perceived usefulness of the statistics for decision making at the institutions.

One of the study's primary objectives has been to learn how comparative information can be used to improve community and junior college decision making. The project also seeks to shed greater light on the financial and operational aspects of community colleges. The report may be useful in comparing the operational and financial statistics of an individual community college to national medians; the report format is designed to facilitate such comparison.

Comments from readers regarding the need for and improvements to this report are encouraged.

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*The term "community colleges" is assumed to include all postsecondary institutions offering up to the first two years of higher education.

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The task force that guided the initial project also designed the second year's undertaking. Responsible for defining the project's purpose, scope, and content, the members of the task force were as follows:

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CHAPTER 1
INTRODUCTION TO THE PROJECT

How to Use This Report

Potential Uses

The primary purpose of this report is to assist an institution in preparing a meaningful analysis of how its financial performance relates to peer group norms. Unlike internal institutional analysis, where performance in terms of revenue and expenditure patterns is related to goals, this analysis compares certain data from an institution with data from other institutions. Comparison is useful only to the extent that the comparison group is similar and that data on revenue and expenditure performance of that group are based on common understandings. Comparative data may be used to define high standards for assessing institutional financial success or to justify average performance, depending on the aspirations of an institution with respect to the norms of the comparison group. Both types of comparison can lead to meaningful analysis of an institution's financial data; such analysis could, in turn, affect the institution's financial policies in cases where an institution appears significantly out of line with its peers.

The unique characteristics of an institution may be revealed by comparison. An institution may have relatively high--or low--cost areas, such as utilities or faculty salaries, or high--or low--quality (and cost) programs, such as instruction or student services. Unique characteristics are reflected in the differences between the cost structure of an institution and the norms for all institutions surveyed. Comparison of an institution's cost structure to those of other institutions serves to highlight these differences. Depending on goals and other perceptions, comparison may reassure or cause concern to governing boards and others regarding whether an institution is monitoring and managing itself in a fashion appropriate to its singular character.

Comparisons are useful for confirming and challenging perceptions. If an institution has high cost areas, are they perceived to be of high priority? For example, if student services costs are above the median, is the institution's priority for these services the cause?

Comparisons also help an institution to set performance goals, which may be planned in terms of budget proportions for various functions, revenue proportions, expenditures per student by various functional categories, staff patterns, or class size distributions. In areas where an institution has revised an internal priority, the median or high quartile scores might provide a reasonable goal for performance. The soundness of a given goal, a question any board member may raise, can, at least in part, be established with reference to the performance of other institutions.

In addition to its primary purpose in providing meaningful comparisons, this report may serve as an internal management document for self-review and self-analysis. Comparisons provide a starting point for finding institutional strengths and weaknesses. For example, costs per student that are far above the median and staff: faculty ratios that appear high when compared with others may be indicators of problems in institutional management.

These comparisons may suggest new ways for an institution to record data in order to monitor potential trouble points; they may also suggest areas in which more detailed study is required. The analysis this workbook allows can thus suggest areas where new policies or new methods of monitoring performance may be required.

Step-by-Step Use of This Report

The following steps should serve as a guide to this report:

1. Read the "Findings" section that follows. It should contribute to an understanding of the report's highlights, the kinds of statistics presented, and the range of results from sampled institutions.

2. Fill in the columns designated "Your Institution." Each institution that participated in the survey will be given computer printouts of its statistics. Other institutions will have to use their own data sources to derive these statistics.

3. Fill in peer group data under the column marked "Peer Group." These data are available in chapter 4 of this report. For the purpose of this study, peer groups are defined by the headcount of the total student body, plus a special group for institutions with less than 1,000 full-time-equivalent (FTE) students. This column provides a refinement of national sample data to show where significant differences may occur because of an institution's particular size. For the most part, however, the medians of the national sample do not differ significantly from the medians of each size group.

4. Note the quartile ranges. One may wish to add special notations to institutional statistics that deviate far enough from the median to be outside the first or third quartiles. Quartile scores are given in chapter 3.

5. Examine the work pages for exceptions. Which institutional statistics vary most from the sample medians?

6. Compare all data with institutional goals and perceptions for expenditures, revenues, staff ratios, and course enrollment distributions. Examine each statistic and determine whether it was anticipated in comparison with other institutions.

7. Select ten or fewer statistics as a basis for a report on how the institution compares with this sample of institutions. For most institutions, only a few of the statictics carry a new, significant, and perhaps surprising meaning for the institution. A short report interpreting these statistics would be useful to presidents, key faculty members, and members of governing boards.

8. Communicate with project staff regarding the usefulness of this report. Which statistics are particularly useful for assessing institutional financial policies? What statistics are missing? How can the report be made more reliable? What reports were generated based on this document?

Limitations

The results of a comparative data study of this nature must be used with care. Discussion of some of the more obvious concerns follows.

Extrapolation

The 420 public community colleges in this study may not reflect the financial and operational patterns of their 360 sister institutions (counting systems of branch campuses as single institutions).* Care was taken to include institutions that are geographically representative as well as representative of enrollment levels. However, because of the need to use only data from those cooperating institutions that filed both timely and complete reports, the sample is not random. Generalizing the sample statistics in this study to all public community colleges should be done with care because nonrespondents or late respondents to HEGIS and other surveys may be beset by particular administrative difficulties, thereby somewhat biasing the sample. However, the last 25% of the returns did not significantly affect the median scores calculated up to that point, indicating that late respondents may not be significantly different.

Moreover, comparing previous years' results with this year's results demonstrates the reliability of the results for those years. The median figures are nearly identical for all four years after adjusting for inflation. The expansion of the sample allowed the study team to generate these statistics on an individual basis for over 400 participating institutions.

One set of changes that did occur was in the slopes of the lines fitted on the scattergrams in chapter 5. This occurred because of the extreme scatter of the individual college points, making the lines themselves unreliable. The slope of the lines is quite dependent both on outliers and the choice of scales. The lines should not be considered to represent very reliable relationships.

No significance is attached to any changes that occurred from year to year for any of the statistics. First, the survey populations differed. Second, most changes are smaller than the confidence limits for the statistics.

Original Data

Lack of well-established definitions for such terms as "full-time-equivalent student" and lack of consistency in reporting such expenditure functions as "Academic Support," "Institutional Support," and "Student Services" create difficulties in generating accurate comparative data. Moreover, some survey responses are estimates because some institutions do not keep precise data in all the areas surveyed. All these factors affect the quality of the results.

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* For the purpose of this study, the lowest level of administrative unit where financial records are maintained was sought. Thus Foothill-DeAnza (made up of several campuses) was counted as a single entity, whereas the California system of community colleges was not treated as a single entity.

The universe of public community colleges, as defined by the American Association of Community and Junior Colleges, is comprised of approximately 780 institutions.

Institutional Comparability

There is no way to establish truly homogeneous peer groups for community colleges. Such major factors as mission, location, academic preparation of entering students, local area salary levels, local nonsalary costs, and methods of financing create unique financial and operating patterns. Peer group comparisons that lead to administrative financial policy changes require sensitivity to the many factors not readily apparent from the statistics.

The Myth of the "Typical" Institution

No group of institutions exists whose data show them to be completely "typical." In fact, all institutions had fewer than three-quarters of their statistics within the middle two quartiles; on some statistics all institutions were higher or lower than 75% of the other institutions. There is no typical institution, and institutions should use this report only to find what makes them unique--not to pressure an institution toward some nonexistent "median" performance. This study has found a great diversity of expenditure, revenue, and staffing patterns. Diversity is clearly a characteristic--and no doubt a great strength--of community and junior colleges.

Findings

The following summary of important financial characteristics is based on the financial data section of the "Higher Education General Information Survey" (HEGIS), conducted by the National Center for Education Statistics (NCES) and a supplemental survey conducted by the National Association of College and University Business Officers (NACUBO). Analysis was performed by NACUBO. The study sample of 420 institutions was not randomly selected but was derived from the total universe of public community and junior colleges and was dependent upon their willingness to participate. Limitations of the statistics were discussed earlier in this chapter.

Medians represent the number that will split the group of schools in half for a given statistic; half the schools will be above the median, while half will be below.

Expenditures

1. Half the institutions surveyed spent more than 61% of their budgets on instruction, research, public service, and academic support.

Including library, faculty salary, research, public service, and academic support expenditures, academics accounted for 61% of the budget for the median institution in the sample of 420 institutions. The budget base used excluded auxiliary enterprise expenditures and mandatory and nonmandatory transfers.

Capital costs were also excluded. Included in the base for the total budget were academic expenditures as listed above, student services, institutional support, plant operation and maintenance, and scholarships and fellowships (unrestricted and restricted).

Of the institutions surveyed, 25% spent more than 65% of their budgets on academics, while another 25% spent less than 56%. For the median institution five-sixths of academic expenditures were for instruction, while nearly one-sixth was expended on academic support, including libraries. Only a small proportion was expended on research and public service.

The median institution dedicated less than 2% of its expenditure base to noncredit instruction.

On a dollar basis, the median institution spent $1,635 per credit FTE student for instruction, research, public service, and academic support.

2. Half the institutions surveyed spent more than 37% of their expenditure base on student services, institutional support, and plant operation and maintenance.

The median institution spent 37% of its expenditure base on the administrative areas of student services, institutional support, and plant operation and maintenance. The academic expenditures of the median institution were 65% higher than its administrative expenditures. While one-quarter of the institutions surveyed dedicated 40% or more of their expenditure base to administration (as defined above), one-quarter spent less than 33% of their base on administration.

The median institution spent $1,013 per credit FTE student for student services, institutional support, and plant operation and maintenance.

3. Half the institutions surveyed spent more than 3.7% of their expenditure base on utilities.

The median institution spent $106 per credit FTE student on utilities, such as electricity, gas, oil, coal, steam, water, and waste disposal.

One-quarter of the institutions spent more than $150 per credit FTE student on utilities.

Revenues

4. Tuition and fees accounted for more than 17% of the (nonauxiliary) current fund revenues of the median institution in the survey.

Including restricted and unrestricted current funds and excluding auxiliary enterprise revenues, half the institutions in the survey received more than 17% of their revenues from tuition and fees. The median institution has credit tuition revenues equivalent to $447 per year per credit FTE student. One-quarter of the institutions received more than $655 per year per credit FTE student.

The median institution received $10 per year per noncredit student (not per FTE student).

5. The median institution received 69% of its current fund (excluding auxiliaries) revenues from appropriations.

At the median institution, each credit FTE student enjoyed the benefits of $1,961 in federal, state, and local appropriations. If noncredit students are included (at an estimated rate of twenty enrollments for one FTE), the appropriation per FTE student drops to $1,803 at the median institution.

One-quarter of the institutions received more than $2,470 in appropriations per credit FTE student.

Service Area

6. One of every 23 people in the median institution's service area is served by that institution.

One-quarter of the institutions served at least one in twelve people in their service areas during fiscal year 1980-81. This "market penetration" figure is computed from the ratio of service area population to estimated unduplicated student headcount.

Staffing

7. The median institution had a credit FTE student to credit instruction FTE faculty ratio of 19:1.

One-quarter of the institutions maintained better (lower) than a 16:1 FTE student:FTE faculty ratio. Another quarter of the institutions surveyed exceeded a 23:1 FTE student:FTE faculty ratio.

8. Half the institutions surveyed had one nonfaculty staff member (FTE exempt and nonexempt) per 70 unduplicated headcount students.

One-quarter of the institutions had unduplicated student headcount to FTE (nonfaculty) staff ratios greater than 99:1. Another quarter of the institutions had unduplicated student headcount to FTE (nonfaculty) staff ratios less than 44:1. The discrepancy may be due to wide variations in noncredit enrollments and to limited services offered these students in some institutions.

9. At the median institution there was one exempt or nonexempt student services staff member for every 110 credit and noncredit FTE students.

One-quarter of the institutions had more than 147 credit and noncredit FTE students per student services staff member. Another 25% had fewer than 82 credit and noncredit FTE students per student services staff member.

Comparing student services staff to unduplicated credit and noncredit student enrollment, the median institution has 364 full- or part-time unduplicated enrollments per student services staff member.

10. The median institution had nearly equal numbers of FTE nonfaculty staff (exempt and nonexempt) and FTE faculty staff (.92:1.00).

One-quarter of the institutions had more nonfaculty than faculty staff by a ratio of at least 1.15:1.00. Another quarter of the institutions surveyed had nonfaculty to faculty staff ratios equivalent to less than .70:1.00. (Student employees were not included in the ratios.)

CHAPTER 2
MEDIANS FOR THE FULL SAMPLE
(INSTITUTIONS OF ALL SIZES)

The statistics in this chapter are medians for the entire sample of 420 institutions, excepting unusable or blank responses. The total number of usable responses for each statistic is shown in parentheses beside the statistic. Medians represent the number that will split the group in half; half the schools will be below this number, and half will be above. For that reason, the "median institution" will be different for each separate statistic, and the proportions may thus not add to 100%.

Careful interpretation of expenditure and revenue proportions is urged. High costs in any given area, such as utilities, will naturally push the expenditure proportion for other areas, such as instruction, below sample medians--even if the budget support for instruction is perfectly adequate.

Expenditures

TABLE 1
EXPENDITURES BY MAJOR CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Total E & G Expenditures	100.0% (420)	%	% ( )
Academic Expenditures	61.2 (420)		( )
Support Expenditures	36.9 (420)		( )
Scholarships and Fellowships	1.3 (420)		( )

Meaning and Explanations

Total expenditures include only current fund activities and exclude auxiliaries and transfers. Both restricted and unrestricted expenditures are shown. Each expenditure is shown three ways: as a proportion of total expenditures (as defined above), as the ratio of the expenditure to credit FTE students, and as the ratio of the expenditure to credit and noncredit FTE students.

Academic expenditures include instructional expenditures (for both credit and noncredit courses), research expenditures, public service expenditures, and academic support expenditures (including libraries, audiovisual centers, academic computing, and academic administration).

Support expenditures include student services, institutional support, and plant operation and maintenance.

Scholarships and fellowships include both restricted and unrestricted funds and do not include Pell grants.

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$2739 (420)	$	$ ( )	$2520 (420)	$	$ ( )
1635 (420)		( )	1486 (420)		( )
1013 (420)		( )	938 (420)		( )
36 (420)		( )	32 (420)		( )

Possible Interpretations

Institutions above the median on the proportion of expenditures devoted to instruction may rate themselves as more efficient than other institutions. On the other hand, some institutions may have achieved this "efficiency" by deferring administrative costs (especially some building maintenance) that will inevitably have to be paid. Moreover, some institutions, especially those serving disadvantaged populations, must fund higher student support expenditures. To remain consistent with their goals and mission, this pushes down the instructional cost proportion.

Institutions that are above the median on costs per student may find several interpretations possible: higher regional costs, a concentration of higher cost programs, and an attempt to provide a higher level of service. Higher instructional costs per student are almost always the direct result of higher faculty salaries than the median, lower ratios of students to faculty (see staffing distributions, pp. 24-25), or both.

Governing boards will be most interested in these deviations from the norm and how accurately they correlate with their own perceptions of institutional quality, program efficiency, and overall level of program cost.

Limitations

Certain differential practices make the comparability of these statistics somewhat limited. Institutions where certain costs, such as fringe benefits, are paid directly by the state and are not included in institutional figures will show an "incorrect" low cost level.

TABLE 2
EXPENDITURES BY DETAILED CATEGORIES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)		
	Median for the Full Sample	Your Institution (fill in)	Median Your Peer Institutions (fill in, see chapter 4)
Academic			
Instruction (and Research)	50.9% (420)	____%	____% ( )
Public Service	0.1 (420)	____	____ ( )
Academic Support	8.2 (420)	____	____ ( )
Support Services			
Student Services	8.6 (420)	____	____ ( )
Institutional Support	15.1 (420)	____	____ ( )
Plant Operation and Maintenance	12.0 (420)	____	____ ( )

Meaning and Explanations

Total expenditures include only current fund activities and exclude auxiliaries, transfers, and independent operations. Both restricted and unrestricted expenditures are shown. Each expenditure is shown three ways: as a proportion of total expenditures (as defined above), as the ratio of the expenditure to credit FTE students, and as the ratio of the expenditure to credit and noncredit FTE students.

In this display, academic expenditures are split into three categories: instruction (and research), public service, and academic support. Support expenditures are broken down into student services, institutional support, and plant operation and maintenance. In conformance with HEGIS definitions, any expenditures for instruction, even for noncredit instruction, that were included in public service were transferred and are included in the instruction (noncredit) line. Standard definitions are given in appendix B.

Research expenditures have been included with instruction because fewer than 10% of the sample institutions reported research expenditures.

Scholarships and fellowships include both restricted and unrestricted funds.

Possible Interpretations

Budget proportion statistics may clarify factors making an institution different from other institutions. Its unique qualities may stem from a strong commitment to instruction, with student services perhaps sacrificed somewhat to

Expenditures per Credit FTE Student (in dollars)			Expenditures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$1366 (420)	$	$ ( )	$1248 (420)	$	$ ( )
4 (420)		( )	3 (420)		( )
215 (420)		( )	199 (420)		( )
237 (420)		( )	219 (420)		( )
404 (420)		( )	367 (420)		( )
332 (420)		( )	301 (420)		( )

maintain the academic program. Alternately, a high plant maintenance commitment or a strong concern for academic support may serve to differentiate the institution from national norms. Analysts should examine data carefully to see if the unique characteristics revealed in the statistics are at variance with commonly held perceptions about the institution on campus. For example, if the institution prefers a low commitment to student services, while data reveal that the institution is far above the norm, a case exists for reexamining the current efficiency of the delivery of student services.

Examining costs on a per-student basis adds another dimension to the analysis. Higher costs per student may be due to relatively higher costs in a given geographic location, to falling enrollment, or to an inefficient educational delivery system--or to an institutional mission of providing high-quality services. At community colleges, fixed costs may be more predominant in administrative areas than in instructional areas because many institutions use varying proportions of part-time faculty to reduce instructional costs and to increase flexibility in adapting program costs to instructional needs. Institutions with enrollments below their physical capacity may have above-median costs per student in administrative areas because of fixed costs, coupled with median costs in the instructional areas.

Limitations

It must be emphasized that being above or below the median is not necessarily good or bad unless such information conflicts with the stated goals of the institution.

TABLE 3
SPECIAL CATEGORIES OF EXPENDITURE

Expenditures by Major Function:	As a Proportion of Total Education and General Expenditures (excluding auxiliaries and transfers)			
	Median for the Full Sample		Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Credit Instruction	48.0%	(420)	%	% ( )
Noncredit Instruction	1.4	(404)		( )
Utilities Expenditures	3.7	(415)		( )
Plant O & M without Utilities	8.1	(415)		( )
$\frac{\text{Utilities}}{\text{Building Gross Area (sq. ft.)}}$	\$0.90	(405)	\$	\$ ( )
$\frac{\text{Plant O \& M without Utilities}}{\text{Building Gross Area (sq. ft.)}}$	\$1.94	(405)	\$	\$ ( )
$\frac{\text{Plant O \& M without Utilities}}{\text{Building Replacement Value est.)}}$	\$0.03	(351)	\$	\$ ( )

Meaning and Explanations

Two important breakdowns are given first. Instructional expenditures are split into credit and noncredit categories, and plant operation and maintenance is broken into utilities and nonutilities maintenance costs. Utility expenditures include electricity, gas, oil, coal, steam, water, and waste disposal. Noncredit instruction costs per student are calculated by dividing the expenditures by noncredit headcount only. The breakdown between credit and noncredit is based on a percentage split estimated by each institution.

Plant operation and maintenance less utilities per square foot (gross area of building) is the cost of maintaining buildings, not including heating, cooling, and lighting per square foot of space. Utilities per square foot (gross area of building) include the cost of heating, lighting, and cooling per gross square foot of space. Plant operation and maintenance, not including utilities per estimated building replacement value, is the cost of maintaining the plant in terms of its replacement value. Estimated building replacement value per total FTE students is an estimate of the current value of buildings per student.

Total scholarship and Pell grant funds include most of the funds an institution handles that are to be used as scholarships. All restricted, unrestricted, and agency fund (such as Pell grant) awards should be included.

Expenditures per Credit FTE Student (in dollars)			Expendtures per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$1305 (420)	$	$ ( )	N/A	N/A	N/A
N/A	N/A	N/A	$ 31* (404)	$ *	$ * ( )
106 (415)		( )	97 (415)		( )
217 (415)		( )	195 (415)		( )

* No credit FTE students included in denominator; noncredit enrollment used only.

Building Replacement Value (est.) / Total FTE Students (cr. + ncr.)	$5686 (355)	$	$ ( )
Total Scholarships and Pell Grants / Credit FTE Students	$ 230 (414)	$	$ ( )

Possible Interpretations

Credit instruction costs per student reveal differences among institutions with regard to class size and faculty compensation. Interpretations of these costs should acknowledge differences in faculty ratios and pay levels.

These statistics, except total scholarships and Pell grant funds per credit FTE student, are expansions on the analysis of plant operation and maintenance expenditures. A variance from the national sample median in overall costs may be due to high utility costs or to high energy consumption per square foot and may be driven by low space:student ratios.

Building value per student gives an indication of how much has been "built" per student. This figure may reflect declining or rising student enrollment, availability of funding for this purpose, or both.

Scholarship and Pell grant funds per student give a measure of the financial need of attending students plus the effort expended by students and the institutional financial aid office in securing grants. It also reflects the institution's commitment to serve lower income students.

Limitations

In making comparisons, careful attention should be given to the institution's special situation. Well-paid faculty, cold climates, age of buildings, preventive maintenance plans, and numbers of needy students could easily justify above-median expenditures.

Revenues

TABLE 4
REVENUES BY MAJOR CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions Institutions chapter 4)
Total Revenues (current fund, not including auxiliaries)	100.0% (420)	%	% ( )
Tuition and Fees	16.7 (420)		( )
Appropriations (all governments)	68.6 (420)		( )
Gifts, Grants, and Contracts (all sources)	8.0 (420)		( )
Other Revenues (not auxiliaries)	3.4 (420)		( )

Meaning and Explanations

Total revenues exclude sales and services of auxiliary enterprises, hospitals, and independent operations as defined on the HEGIS finance form for lines A-16, A-17, and A-19.

Appropriations (all governments) includes federal, state, and local appropriations.

Gifts, grants, and contracts (all sources) includes restricted and unrestricted revenues from federal, state, local, and private sources.

Other revenues includes unrestricted and restricted endowment income, sales and services of educational activities, and "other sources" as defined on the HEGIS finance form for lines A-13, A-14, A-15, and A-18.

Revenues per Credit FTE Student in dollars			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, chapter 4)
$2878 (420)	$ ____	$ ____ ( )	$2630 (420)	$ ____	$ ____ ( )
475 (420)	____	____ ( )	430 (420)	____	____ ( )
1961 (420)	____	____ ( )	1803 (420)	____	____ ( )
223 (420)	____	____ ( )	200 (420)	____	____ ( )
92 (420)	____	____ ( )	87 (420)	____	____ ( )

Possible Interpretations

Interinstitutional revenue mix comparisons are difficult to make and have limited uses. States and localities finance their institutions in many ways. Grants may be for student aid or for special programs, such as Title III. These variations make comparison difficult.

Limitations

In some states institutions charge no tuition; revenues come from state and local sources only. This explains the great variability of these statistics.

Most revenue analyses would best be done on a state-by-state basis. Comparison is easiest among institutions within the same state or among institutions within states having similar financing for community colleges. Many institutions will want to rely on special home state revenue analyses.

The large range of financing strategies makes medians and quartiles of dubious statistical value.

TABLE 5
REVENUES BY DETAILED CATEGORIES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Tuition and Fees			
Tuition and Fees for Credit	15.7% (420)	%	% ( )
Tuition and Fees for Noncredit	0.5 (420)		( )
Appropriations			
Federal	0.0 (420)		( )
State	53.7 (420)		( )
Local	12.8 (420)		( )
Gifts, Grants, and Contracts			
Federal	4.7 (420)		( )
State and Local	1.2 (420)		( )
Private	0.1 (420)		( )

Meaning and Explanations

Tuition and fees were split into credit and noncredit portions using the estimated percentage breakdown given by each survey respondent.

All categories include both restricted and unrestricted funds.

State and local grants and contracts have been combined to save space.

Other revenues and total revenues are defined on the previous pages.

Table 6 shows state and local appropriations combined to improve state-by-state comparisons where the only variance in funding is the state or local portion provided.

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$ 447 (420)	$	$ ( )	N/A	N/A	N/A
N/A	N/A	N/A	$ 10*(420)	$ *	$ * ( )
0 (420)		( )	0 (420)		( )
1495 (420)		( )	1359 (420)		( )
352 (420)		( )	301 (420)		( )
127 (420)		( )	117 (420)		( )
33 (420)		( )	31 (420)		( )
1 (420)		( )	1 (420)		( )

* No credit FTE students included in denominator; noncredit enrollment used only.

Possible Interpretations

Of interest to some analysts is the range of tuition and fee revenues per noncredit headcount student discovered by this survey. Being lower than the median, for example, may indicate a preponderance of inexpensive courses, subsidized noncredit courses, or a hasty estimate of the split between credit and noncredit tuition revenue.

Most of the other figures can be useful for pinpointing how differently the institution is financed compared to national sample medians. Given the lack of control most administrators have over the setting of tuition and appropriation levels, this is more "interesting" than useful for making policy.

Limitations

Comparisons among institutions of budget proportions or revenues per student will become more useful when data for a number of previous years are also available.

TABLE 6
SPECIAL CATEGORIES OF REVENUE

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
State and Local Appropriations (combined)	67.9% (420)	______ %	______ % ( )
$\frac{\text{Total Appropriations}}{\text{Unduplicated Student Headcount}}$	$532 (420)	$ ______	$ ______ ( )
$\frac{\text{Service Area Population}}{\text{Unduplicated Student Headcount}}$	22.7 (400)	______	______ ( )

Meaning and Explanations

Three additional statistics are included:

1. The combination of state and local appropriations shows the combined funding from the two sources.

2. Total appropriations per unduplicated headcount adds federal, state, and local appropriations to arrive at the numerator. Unduplicated headcount was requested on the NACUBO survey (see appendix B). Where no response was given in the survey, the sum of the noncredit FTE enrollment multiplied by 20, the credit part-time FTE enrollment multiplied by 3, and the full-time FTE enrollment was used as a proxy for unduplicated headcount.

3. Service area population per unduplicated headcount is derived from the NACUBO survey responses (see appendix B), using the same approximation for unduplicated headcount as above when necessary.

Revenues per Credit FTE Student (in dollars)			Revenues per Credit Plus Noncredit FTE Student (in dollars)		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
$1928 (420)	$_________	$_____ ( )	$1775 (420)	$_________	$_____ ( )

Possible Interpretations

State and local appropriation statistics are derived from financing characteristics and vary greatly from state to state.

Total appropriations per unduplicated headcount gives the dollar amount provided by appropriations per student served. The more an institution is above the median, the more appropriation support the institution receives per student served.

Service area population per unduplicated headcount gives the "market penetration" of the institution. Being below the median may indicate good reception of the institution's programs within the community. This statistic will also be affected by the number and size of competing institutions and reflects the competitive strength of the institution.

Limitations

The median for state and local appropriation financing is based on a large range of financing strategies and may be of limited analytic value.

Unduplicated headcounts are not monitored by all institutions; thus, these figures are often estimates and may be in error.

Service area populations may vary in the proportion of people who are generally eligible for college, i.e., 18 years and over. This somewhat limits the comparability of the statistic among institutions. In addition, many of the students counted in the headcount may be drawn from outside the service area, weakening the "market penetration" interpretation of the statistic.

TABLE 7
COURSE ENROLLMENT DISTRIBUTIONS

Course Enrollment by Major Function:	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Class Size			
More than 50 students	1% (338)	%	% ( )
From 25 to 50 students	30 (338)		( )
From 15 to 24 students	37 (338)		( )
From 6 to 14 students	15 (338)		( )
Less than 6 students	2 (338)		( )

Meaning and Explanations

Course enrollment distributions are given for credit and noncredit courses separately. Medians were calculated by ordering in each size category the proportion of courses that each responding institution had in that category. Thus, for the category "class size more than 50," the proportions given by individual institutions might range from 0% (no classes with more than 50 students including individual sections) to 100% (all classes at the institution with more than 50 students). (Note that there were no schools with all classes this large.) The median (1%) split this distribution in half, such that half the schools had more than 1% of their classes with more than 50 students. Because each median is calculated separately, a different school may be at the median for each class size. This may result in the sum of the proportions not adding to 100%.

Possible Interpretations

Institutions that find their instructional costs per student above the median may wish to examine the course size distribution to see if high costs are a result of their class size distribution. A large proportion of small classes is costly. Some institutions may find that they have a predominance of very large and very small classes, with few in the mid-range when compared with the national sample. They may wish to reevaluate methods of delivering instruction.

Limitations

These questions had the fewest respondents and the largest spread among responses. Few institutions seemed to have kept records of course size distributions in this format. The large amount of variation that exists also makes it questionable whether any sort of a "national norm" for class sizes can really be said to exist; however, the median proportions have not differed significantly from year to year.

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
0% (313)	____%	____% ( )
10 (313)	____	____ ( )
37 (313)	____	____ ( )
26 (313)	____	____ ( )
0 (313)	____	____ ( )

SALARIES

$\frac{\text{Total Current Fund Salaries and Wages}}{\text{Total Current Fund Expenditures + MT}}$ 59% (408) ____% ____% ( )

Meaning and Explanations

MT is an abbreviation for Mandatory Transfers.

This ratio shows the proportion of institutional expenditures comprised of salaries and wages. It includes salaries and wages spent in auxiliary enterprises.

Possible Interpretations

This ratio will be most useful as figures that show changes over time become available. For individual institutions an increase in this ratio may reflect the preliminary stages of budget stringency. Travel, supplies, telephone, and equipment budgets are often the first to be cut in anticipation of revenue shortfalls.

Limitations

Comparison among institutions on this ratio for a single year yields only an idea of the variety of budget structures. Some institutions depend more heavily on personnel; others have high nonpersonnel costs.

TABLE 8
STAFF RATIOS

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)		
	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)
Instruction			
Credit Instruction Faculty	47.2% (355)	%	% ( )
Noncredit Instruction Faculty	2.2 (355)		( )
All Other Staff (instruction, nonfaculty)	3.9 (355)		( )
Public Service Staff	0.5 (355)		( )
Academic Support Staff	8.0 (355)		( )
Student Services Staff	9.0 (355)		( )
Institutional Support Staff	11.5 (355)		( )
Plant O & M Support Staff	10.0 (355)		( )
Total	100.0 (420)		( )
Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	70.4 (361)		( )
Total FTE Staff (nonfaculty) / Total FTE Faculty (cr. + ncr.)	0.9 (355)		( )

Staff by Major Function:	Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY		
Instruction			
Credit Instruction Faculty	29.6% (354)	%	% ( )
Noncredit Instruction Faculty	99.3 (346)		( )
All Other Staff (instruction, nonfaculty)	0.0 (349)		( )
Public Service Staff	0.0 (350)		( )
Academic Support Staff	2.6 (344)		( )
Student Services Staff	2.1 (343)		( )
Institutional Support Staff	2.3 (344)		( )
Plant O & M Support Staff	0.8 (344)		( )
Total	21.7 (339)		( )

Total FTE Student (credit & noncredit) per FTE Staff			Unduplicated Student Headcount (credit & noncredit) per FTE Staff		
Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4)	Median for the Full Sample	Your Institution (fill in)	Median for Your Peer Institutions (fill in, see chapter 4
19*(371)	*	* ( )	N/A	N/A	N/A
N/A	N/A	N/A	276**(359)	**	** ( )
263 (366)		( )	946 (366)		( )
1875 (365)		( )	6558 (365)		( )
122 (363)		( )	414 (363)		( )
110 (362)		( )	364 (362)		( )
85 (363)		( )	268 (363)		( )
103 (363)		( )	353 (363)		( )
10 (355)		( )	33 (355)		( )

* Credit FTE students used only.

** Noncredit student headcount used only.

Meaning and Explanations

Institutions provided FTE staff counts according to the NACUBO functional categories. Instructional staff were further categorized as credit instruction, noncredit instruction, and all other staff instruction. The final category was used for clerical, laboratory, or administrative staff (all nonteaching) who may be classified in the instruction function but not as faculty. FTE staff statistics are calculated in four ways: proportion of staff in each category for the median institution, median ratio of FTE staff in each category to FTE credit students, median ratio of FTE staff in each staff category to number of unduplicated headcount students (an estimate of all those enrolled as students during the year), and part-time FTE staff as a percentage of total FTE staff per each specific staffing category only.

Two other ratios are provided: unduplicated student headcount per total FTE nonfaculty staff and FTE nonfaculty staff per total FTE faculty staff, including credit and noncredit faculty. FTE nonfaculty staff includes the sum of all staff categories excepting credit instructional faculty and noncredit instructional faculty. FTE nonfaculty staff to total FTE faculty staff, including credit and noncredit faculty, is a comparison of administration staffing with faculty staffing.

Possible Interpretations

These ratios may provide a starting point for an institution to judge whether it has too many or too few faculty or other staff. Comparison of administrative staffing must be made with care because of the wide range of administrative services provided by institutions; the median institution may be providing a very different level of administrative support and services than any other college.

An institution may want to use comparative data as a rough guide to "standard behavior in the industry," but alert management also requires careful year-to-year monitoring of trends in its own staffing patterns.

Limitations

Some institutions could not provide staffing ratios by functional categories because they maintained only exempt, nonexempt, and faculty breakdowns.

Many respondents had difficulty in determining whether an employee who did not teach but who worked exclusively in the instructional area was instructional or academic support. There may be considerable overlap between these two categories. Some confusion may also exist over the difference between noncredit instructional faculty and public service personnel.

Some institutions also had difficulty converting part-time noncredit instructional faculty to FTE. Although class hour conversions were suggested, some difficulty must be expected when the noncredit offerings might be for such extremes as one weekend or six months on an irregular schedule.

CHAPTER 3
QUARTILES FOR THE FULL SAMPLE
(INSTITUTIONS OF ALL SIZES)

This chapter includes quartiles for the entire sample.

The first quartile is the value for a given statistic that separates the lowest 25% of the institutional values from the top 75% of the institutional values.

The median is the value that separates the lowest 50% of the values from the top 50% of the values for each statistic.

The third quartile is the value that separates the lowest 75% of the values from the top 25% of the values for each statistic.

N is the number of institutions that provided the data necessary to calculate the statistic. Hence, N is the number of values used to find the quartiles and median. N varies with each statistic.

IMPORTANT

Because each statistic has a different institution at its median and quartile values, proportions will not add to 100%. This is especially true of the first and third quartiles. An institution that has a low instructional budget proportion will have a high administrative budget proportion. Thus, the quartiles are formed from very different institutions. As a result, the sum of the first quartile proportions will generally be much less than 100%, while the sum of the third quartile proportions will tend to exceed 100%.

TABLE 9
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR FULL SAMPLE

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	420
Academic Expenditures	55.5	61.2	64.9	420
Support Expenditures	33.2	36.9	41.4	420
Scholarships and Fellowships	0.3	1.3	2.9	420
Academic				
Instruction (and Research)	45.0	50.9	55.3	420
Public Service	0.0	0.1	1.5	420
Academic Support	5.6	8.2	10.8	420
Support Services				
Student Services	6.9	8.6	10.7	420
Institutional Support	12.2	15.1	18.6	420
Plant Operation & Maintenance	9.7	12.0	14.8	420
Credit Instruction	42.3	48.0	52.6	420
Noncredit Instruction	0.2	1.4	4.3	404
Utilities Expenditures	2.8	3.7	4.9	415
Plant O & M without Utilities	6.4	8.1	10.2	415
$\frac{\text{Utilities}}{\text{Building Gross Area (sq. ft.)}}$	\$ 0.69	\$ 0.90	\$ 1.19	405
$\frac{\text{Plant O \& M without Utilities}}{\text{Building Gross Area (sq. ft.)}}$	\$ 1.47	\$ 1.94	\$ 2.59	405
$\frac{\text{Plant O \& M without Utilities}}{\text{Building Replacement Value (est.)}}$	\$ 0.02	\$ 0.03	\$ 0.04	351

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2352	$2739	$3396	420	$2150	$2520	$3007	420
1396	1635	2031	420	1283	1486	1815	420
819	1013	1317	420	743	938	1179	420
8	36	87	420	8	32	79	420
1154	1366	1717	420	1042	1248	1529	420
0	4	40	420	0	3	39	420
152	215	318	420	139	199	284	420
183	237	322	420	162	219	293	420
312	404	604	420	285	367	521	420
247	332	445	420	227	301	408	420
1102	1305	1558	420	N/A	N/A	N/A	---
N/A	N/A	N/A	---	9*	31*	101*	404
78	106	150	415	67	97	133	415
162	217	316	415	146	195	287	415

* No credit FTE students included in denominator; noncredit enrollment used only.

Building Replacement Value (est.) Total FTE Students (cr. + ncr.)	$3898	$5686	$8100	355
Total Scholarships and Pell Grants Credit FTE Students	$ 139	$ 230	$ 341	414
Total Current Fund Salaries and Wages Total Current Fund Expenditures and MT	54%	59%	64%	408

TABLE 10
QUARTILES FOR ALL REVENUE CATEGORIES FOR FULL SAMPLE

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	420
Tuition and Fees	10.2	16.7	23.8	420
Appropriations (all governments)	60.6	68.6	76.9	420
Gifts, Grants, and Contracts (all sources)	4.1	8.0	13.5	420
Other Revenues (not auxiliaries)	1.3	3.4	5.5	420
Tuition and Fees				
Tuition and Fees for Credit	9.0	15.7	22.2	420
Tuition and Fees for Noncredit	0.0	0.5	1.3	420
Appropriations				
Federal	0.0	0.0	0.7	420
State	34.2	53.7	68.2	420
Local	0.0	12.8	26.8	420
Gifts, Grants, and Contracts				
Federal	2.1	4.7	9.3	420
State and Local	0.1	1.2	3.4	420
Private	0.0	0.1	0.5	420
State and Local Appropriations (combined)	59.8	67.9	75.3	420

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2464	$2878	$3554	420	$2256	$2630	$3121	420
316	475	693	420	280	430	644	420
1597	1961	2470	420	1434	1803	2259	420
106	223	414	420	96	200	383	420
38	92	174	420	34	87	158	420
288	447	655	420	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0*	10*	30*	420
0	0	23	420	0	0	22	420
1054	1495	1974	420	945	1359	1774	420
0	352	819	420	0	301	758	420
53	127	293	420	47	117	251	420
2	33	110	420	2	31	96	420
0	1	16	420	0	1	14	420
1573	1928	2439	420	1422	1775	2218	420

* No credit FTE students included in denominator; noncredit enrollment used only.

$\frac{\text{Total Appropriations}}{\text{Unduplicated Student Headcount}}$	$ 361	$ 532	$ 930	420
$\frac{\text{Service Area Population}}{\text{Unduplicated Student Headcount}}$	12.3	22.7	41.4	400

TABLE 11
STAFF RATIOS AND COURSE ENROLLMENT DISTRIBUTIONS FOR FULL SAMPLE

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	40.6%	47.2%	54.7%	355
Noncredit Instruction Faculty	0.0	2.2	7.2	355
All Other Staff (instruction, nonfaculty)	0.0	3.9	8.5	355
Public Service Staff	0.0	0.5	2.0	355
Academic Support Staff	5.1	8.0	11.0	355
Student Services Staff	6.9	9.0	11.0	355
Institutional Support Staff	8.6	11.5	15.0	355
Plant O & M Support Staff	7.1	10.0	12.8	355
Total	100.0	100.0	100.0	420

Staff by Major Function:	Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY			
Instruction				
Credit Instruction Faculty	15.5%	29.6%	40.4%	354
Noncredit Instruction Faculty	0.0	99.3	100.0	346
All Other Staff (instruction, nonfaculty)	0.0	0.0	12.1	349
Public Service Staff	0.0	0.0	14.3	350
Academic Support Staff	0.0	2.6	11.5	344
Student Services Staff	0.0	2.1	9.4	343
Institutional Support Staff	0.0	2.3	9.7	344
Plant O & M Support Staff	0.0	0.8	9.4	344
Total	13.6	21.7	31.0	339

COURSE ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	0%	1%	2%	338
From 25 to 50 students	16	30	47	338
From 15 to 24 students	28	37	50	338
From 6 to 14 students	8	15	27	338
Less than 6 students	0	2	8	338

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
16*	19*	23*	371	N/A	N/A	N/A	---
N/A	N/A	N/A	---	70**	276**	1258**	359
115	263	***	366	384	946	***	366
503	1875	***	365	1419	6558	***	365
83	122	199	363	232	414	752	363
82	110	147	362	222	364	597	362
62	85	125	363	167	268	472	363
69	103	151	363	199	353	583	363
8	10	12	355	20	33	46	355

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	44.3	70.4	98.9	361
Total FTE Staff (nonfaculty) / Total Faculty FTE (cr. & ncr.)	0.7	0.9	1.2	355

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

0%	0%	2%	313
0	10	20	313
16	37	60	313
5	26	47	313
0	0	2	313

CHAPTER 4

MEDIANS AND QUARTILES FOR PEER GROUPS CLASSIFIED BY ENROLLMENT SIZE AND BY VOCATIONAL/TECHNICAL DESIGNATION

This chapter shows medians and quartiles for peer groups classified as follows:

Group 1: Total credit and noncredit enrollment less than 5,000 (165 institutions).

Group 2: Total credit and noncredit enrollment from 5,000 through 15,000 (139 institutions).

Group 3: Total credit and noncredit enrollment greater than 15,000 (116 institutions).

Group 4: Total FTE enrollment less than 1,000 (72 institutions). (These institutions are a subset of Groups 1 and 2).

Group 5: Primarily vocational/technical institutions of all sizes (58 institutions). (These institutions are a subset of Groups 1, 2, and 3.)

Total enrollment includes part-time, full-time, and noncredit students.

FTE enrollment consists of full-time equivalents for full-time, part-time, and noncredit students. For institutions without precise figures available, it was suggested that FTE enrollment be calculated by adding full-time students, part-time students divided by 3, and noncredit students divided by 20.

Group 1

TABLE 12
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT LESS THAN 5,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	165
Academic Expenditures	52.9	59.7	64.1	165
Support Expenditures	34.4	37.9	43.7	165
Scholarships and Fellowships	0.4	1.6	3.2	165
Academic				
Instruction (and Research)	43.6	49.6	55.0	165
Public Service	0.0	0.0	1.5	164
Academic Support	5.6	8.4	10.6	165
Support Services				
Student Services	6.8	8.7	10.7	165
Institutional Support	12.6	15.7	19.9	165
Plant Operation & Maintenance	9.5	12.5	15.6	165
Credit Instruction	41.4	47.1	52.1	165
Noncredit Instruction	0.0	0.9	2.4	160
Utilities Expenditures	2.8	3.9	5.0	164
Plant O & M without Utilities	5.9	8.3	11.3	164
Utilities / Building Gross Area (sq. ft.)	$ 0.59	$ 0.78	$ 1.07	159
Plant O & M without Utilities / Building Gross Area (sq. ft.)	$ 1.29	$ 1.68	$ 2.28	159
Plant O & M without Utilities / Building Replacement Value (est.)	$ 0.02	$ 0.03	$ 0.04	139

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2421	$2861	$3750	165	$2323	$2794	$3549	165
1383	1708	2151	165	1348	1631	2065	165
918	1100	1482	165	879	1061	1407	165
11	44	111	165	11	43	107	165
1108	1437	1892	165	1097	1367	1725	165
0	0	42	164	0	0	41	164
161	232	359	165	156	219	341	165
187	256	352	165	181	237	330	165
334	448	673	165	327	439	625	165
247	369	531	165	239	363	509	165
1097	1354	1717	165	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0*	42*	167*	160
84	118	175	164	81	112	162	164
160	242	380	164	152	237	350	164

* No credit FTE students included in denominator; noncredit enrollment used only.

Building Replacement Value (est.) Total FTE Students (cr. + ncr.)	$4603	$7038	$10750	139
Total Scholarships and Pell Grants Credit FTE Students	$ 176	$ 285	$ 373	162
Total Current Fund Salaries and Wages Total Current Fund Expenditures + MT	0.5%	0.6%	0.6%	161

Group 1

TABLE 13
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT LESS THAN 5,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	165
Tuition and Fees	9.3	14.9	19.9	165
Appropriations (all governments)	61.5	69.7	78.9	165
Gifts, Grants, and Contracts (all sources)	3.6	8.1	14.3	165
Other Revenues (not auxiliaries)	1.0	2.9	5.2	165
Tuition and Fees				
Tuition and Fees for Credit	8.8	14.3	19.6	165
Tuition and Fees for Noncredit	0.0	0.2	0.7	165
Appropriations				
Federal	0.0	0.0	1.3	165
State	39.4	56.0	68.9	165
Local	0.0	7.1	25.4	165
Gifts, Grants, and Contracts				
Federal	1.2	4.3	10.5	165
State and Local	0.0	1.0	3.8	165
Private	0.0	0.0	0.6	165
State and Local Appropriations (combined)	60.5	68.6	76.3	165

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2566	$3019	$3922	165	$2498	$2906	$3670	165
324	446	654	165	312	424	623	165
1734	2134	2817	165	1679	2060	2633	165
97	268	451	165	91	255	436	165
29	91	164	165	29	87	160	165
298	431	627	165	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0*	10*	47*	165
0	0	38	165	0	0	37	165
1134	1685	2159	165	1117	1618	2127	165
0	216	793	165	0	187	781	165
44	120	328	165	37	117	308	165
0	26	115	165	0	26	111	165
0	1	21	165	0	1	19	165
1680	2075	2686	165	1648	1963	2541	165

* No credit FTE students included in denominator; noncredit enrollment used only.

	First Quartile	Median	Third Quartile	N
$\frac{\text{Total Appropriations}}{\text{Unduplicated Student Headcount}}$	$ 531	$ 872	$1276	165
$\frac{\text{Service Area Population}}{\text{Unduplicated Student Headcount}}$	20.0	35.0	61.6	155

Group 1

TABLE 14
STAFF RATIOS AND COURSE ENROLLMENT DISTRIBUTIONS FOR INSTITUTIONS WITH ENROLLMENT LESS THAN 5,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	42.7%	49.0%	55.6%	149
Noncredit Instruction Faculty	0.0	1.2	4.9	149
All Other Staff (instruction, nonfaculty)	0.0	2.6	5.4	149
Public Service Staff	0.0	0.5	2.1	149
Academic Support Staff	5.1	8.1	11.0	149
Student Services Staff	6.8	9.1	10.9	149
Institutional Support Staff	9.6	12.6	16.7	149
Plant O & M Support Staff	6.6	9.6	13.3	149
Total	100.0	100.0	100.0	165

Staff by Major Function:	Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY			
Instruction				
Credit Instruction Faculty	14.3%	27.5%	42.0%	148
Noncredit Instruction Faculty	0.0	87.5	100.0	147
All Other Staff (instruction, nonfaculty)	0.0	0.0	8.0	136
Public Service Staff	0.0	0.0	18.3	145
Academic Support Staff	0.0	0.0	11.1	144
Student Services Staff	0.0	0.0	7.1	143
Institutional Support Staff	0.0	0.2	9.1	144
Plant O & M Support Staff	0.0	0.0	8.9	144
Total	10.7	20.8	28.6	143

COURSE ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	0%	2%	2%	140
From 25 to 50 students	10	22	39	140
From 15 to 24 students	27	38	50	140
From 6 to 14 students	10	21	34	140
Less than 6 students	0	2	10	140

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
15*	18*	21*	154	N/A	N/A	N/A	---
N/A	N/A	N/A	---	16**	153**	1255**	152
119	411	***	152	352	949	***	152
395	1565	***	150	1164	5533	***	150
78	110	168	150	171	305	502	150
73	102	136	149	163	262	404	149
49	70	101	150	105	175	275	150
57	93	140	150	133	238	469	150
7	9	11	149	15	21	33	149

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	30.9	48.4	74.5	149
Total FTE Staff (nonfaculty) / Total Faculty FTE (cr. & ncr.)	0.7	0.9	1.2	149

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

0%	0%	1%	135
0	0	10	135
0	25	55	135
0	30	51	135
0	0	3	135

Group 2

TABLE 15

QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT FROM 5,000 THROUGH 15,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	139
Academic Expenditures	56.2	60.8	64.8	139
Support Expenditures	33.7	37.4	42.2	139
Scholarships and Fellowships	0.3	1.1	2.5	139
Academic				
Instruction (and Research)	48.0	51.4	55.4	139
Public Service	0.0	0.2	1.1	139
Academic Support	5.1	7.6	10.3	139
Support Services				
Student Services	6.6	8.4	10.6	139
Institutional Support	12.1	15.3	18.6	139
Plant Operation & Maintenance	10.2	12.2	15.2	139
Credit Instruction	43.8	48.5	53.3	139
Noncredit Instruction	0.4	1.7	4.4	136
Utilities Expenditures	2.9	3.7	5.0	137
Plant O & M without Utilities	6.9	8.4	10.1	137

$\frac{\text{Utilities}}{\text{Building Gross Area (sq. ft.)}}$	\$ 0.72	\$ 0.90	\$ 1.14	134
$\frac{\text{Plant O \& M without Utilities}}{\text{Building Gross Area (sq. ft.)}}$	\$ 1.53	\$ 2.03	\$ 2.55	134
$\frac{\text{Plant O \& M without Utilities}}{\text{Building Replacement Value (est.)}}$	\$ 0.02	\$ 0.03	\$ 0.04	111

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2292	$2705	$3250	139	$2101	$2368	$2877	139
1382	1608	1864	139	1269	1437	1671	139
778	1008	1272	139	734	906	1127	139
8	29	66	139	6	27	65	139
1182	1350	1591	139	1060	1236	1430	139
0	4	34	139	0	4	29	139
134	193	284	139	125	177	247	139
172	231	304	139	152	209	272	139
292	392	584	139	282	355	495	139
250	324	427	139	238	298	382	139
1119	1281	1500	139	N/A	N/A	N/A	---
N/A	N/A	N/A	---	14*	31*	98*	136
78	104	144	137	67	97	125	137
163	220	299	137	153	201	268	137

* No credit FTE students included in denominator; noncredit enrollment used only.

Building Replacement Value (est.) Total FTE Students (cr. + ncr.)	$3950	$5388	$7303	113
Total Scholarships and Pell Grants Credit FTE Students	$ 127	$ 214	$ 310	137
Total Current Fund Salaries and Wages Total Current Fund Expenditures + MT	55%	60%	65%	135

Group 2

TABLE 16

QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT FROM 5,000 THROUGH 15,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	139
Tuition and Fees	11.5	18.2	25.4	139
Appropriations (all governments)	58.2	67.8	74.4	139
Gifts, Grants, and Contracts (all sources)	3.8	7.2	14.3	139
Other Revenues (not auxiliaries)	1.5	3.7	5.5	139
Tuition and Fees				
Tuition and Fees for Credit	10.6	17.0	24.5	139
Tuition and Fees for Noncredit	0.1	0.7	1.3	139
Appropriations				
Federal	0.0	0.0	0.7	139
State	32.5	51.5	67.2	139
Local	0.0	13.6	27.2	139
Gifts, Grants, and Contracts				
Federal	1.5	4.2	8.9	139
State and Local	0.2	1.3	3.0	139
Private	0.0	0.1	0.5	139
State and Local Appropriations (combined)	57.6	66.7	73.5	139

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2401	$2800	$3379	139	$2197	$2515	$3024	139
324	512	718	139	280	438	672	139
1489	1852	2392	139	1388	1685	2128	139
104	187	403	139	96	170	376	139
45	94	185	139	40	88	170	139
302	479	675	139	N/A	N/A	N/A	---
N/A	N/A	N/A	---	2*	11*	28*	139
0	0	22	139	0	0	21	139
945	1365	1851	139	911	1199	1613	139
0	414	858	139	0	362	784	139
36	121	280	139	34	114	237	139
5	33	100	139	4	32	86	139
0	2	13	139	0	2	12	139
1470	1824	2325	139	1370	1648	2112	139

* No credit FTE students included in denominator; noncredit enrollment used only.

Total Appropriations / Unduplicated Student Headcount	$ 341	$ 456	$680	139
Service Area Population / Unduplicated Student Headcount	11.7	19.6	35.2	134

Group 2

TABLE 17
STAFF RATIOS AND COURSE ENROLLMENT DISTRIBUTIONS FOR INSTITUTIONS WITH ENROLLMENT FROM 5,000 THROUGH 15,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	40.3%	47.2%	54.9%	121
Noncredit Instruction Faculty	0.7	2.8	8.0	121
All Other Staff (instruction, nonfaculty)	0.0	5.2	9.0	121
Public Service Staff	0.0	0.5	1.9	121
Academic Support Staff	5.1	7.5	10.7	121
Student Services Staff	7.0	9.0	11.0	121
Institutional Support Staff	7.9	11.0	13.2	121
Plant O & M Support Staff	7.6	10.3	12.6	121
Total	100.0	100.0	100.0	139

Staff by Major Function:	Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY			
Instruction				
Credit Instruction Faculty	16.9%	28.0%	39.0%	119
Noncredit Instruction Faculty	16.0	100.0	100.0	116
All Other Staff (instruction, nonfaculty)	0.0	0.0	19.5	117
Public Service Staff	0.0	0.0	16.8	120
Academic Support Staff	0.0	3.5	10.7	116
Student Services Staff	0.0	2.5	9.1	116
Institutional Support Staff	0.0	1.9	9.1	116
Plant O & M Support Staff	0.0	0.0	7.5	116
Total	14.9	21.3	30.8	114

COURSE ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	0%	1%	2%	111
From 25 to 50 students	23	36	50	111
From 15 to 24 students	30	39	50	111
From 6 to 14 students	5	14	21	111
Less than 6 students	0	1	4	111

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
16*	19*	23*	125	N/A	N/A	N/A	---
N/A	N/A	N/A	---	100**	333**	1017**	122
116	210	***	124	420	884	***	124
660	1806	***	125	2201	6750	***	125
90	136	221	123	327	489	819	123
89	114	149	123	286	432	625	123
73	88	133	123	209	348	547	123
71	105	141	123	230	392	607	123
9	10	11	121	25	37	49	121

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	59.2	86.1	110.1	123
Total FTE Staff (nonfaculty) / Total Faculty FTE (cr. & ncr.)	0.7	0.9	1.1	121

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories			
0%	0%	3%	99
5	15	22	99
25	40	60	99
10	29	44	99
0	0	2	99

Group 3

TABLE 18

QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT GREATER THAN 15,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	116
Academic Expenditures	58.1	63.0	66.5	116
Support Expenditures	31.7	35.3	39.0	116
Scholarships and Fellowships	0.4	1.0	2.7	116
Academic				
Instruction (and Research)	45.8	51.2	57.1	116
Public Service	0.0	0.4	2.0	116
Academic Support	6.2	8.4	11.7	116
Support Services				
Student Services	7.0	8.7	10.9	116
Institutional Support	11.4	14.4	17.7	116
Plant Operation & Maintenance	9.7	11.4	13.1	116
Credit Instruction	41.6	47.4	52.6	116
Noncredit Instruction	0.5	2.9	7.9	110
Utilities Expenditures	2.8	3.5	4.6	114
Plant O & M without Utilities	6.6	7.5	9.1	114
$\frac{\text{Utilities}}{\text{Building Gross Area (sq. ft.)}}$	$ 0.82	$ 1.04	$ 1.36	112
$\frac{\text{Plant O \& M without Utilities}}{\text{Building Gross Area (sq. ft.)}}$	$ 1.80	$ 2.09	$ 2.93	112
$\frac{\text{Plant O \& M without Utilities}}{\text{Building Replacement Value (est.)}}$	$ 0.02	$ 0.03	$ 0.04	101

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2315	$2650	$3172	116	$1977	$2317	$2755	116
1443	1625	1977	116	1200	1454	1696	116
768	923	1143	116	648	810	996	116
7	30	68	116	7	27	58	116
1158	1334	1627	116	945	1175	1428	116
0	10	52	116	0	8	50	116
158	228	324	116	139	202	281	116
178	232	324	116	149	200	269	116
289	382	492	116	251	321	418	116
236	311	380	116	204	269	329	116
1071	1231	1463	116	N/A	N/A	N/A	---
N/A	N/A	N/A	---	10*	29*	63*	110
68	95	126	114	57	84	106	114
161	199	278	114	128	174	226	114

* No credit FTE students included in denominator; noncredit enrollment used only.

$\frac{\text{Building Replacement Value (est.)}}{\text{Total FTE Students (cr. + ncr.)}}$	$3311	$4663	$6624	103
$\frac{\text{Total Scholarships and Pell Grants}}{\text{Credit FTE Students}}$	$ 93	$ 191	$ 293	115
$\frac{\text{Total Current Fund Salaries and Wages}}{\text{Total Current Fund Expenditures and MT}}$	56%	59%	65%	112

Group 3

TABLE 19

QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH ENROLLMENT GREATER THAN 15,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	116
Tuition and Fees	9.8	17.7	25.8	116
Appropriations (all governments)	59.8	68.0	76.8	116
Gifts, Grants, and Contracts (all sources)	5.3	8.7	11.9	116
Other Revenues (not auxiliaries)	1.8	3.7	5.5	116
Tuition and Fees				
Tuition and Fees for Credit	8.3	15.8	24.0	116
Tuition and Fees for Noncredit	0.0	0.9	2.2	116
Appropriations				
Federal	0.0	0.0	0.2	116
State	32.6	53.9	66.8	116
Local	0.2	17.1	28.1	116
Gifts, Grants, and Contracts				
Federal	3.1	5.6	8.3	116
State and Local	0.2	1.4	3.5	116
Private	0.0	0.1	0.4	116
State and Local Appropriations (combined)	59.6	67.5	76.8	116

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2368	$2695	$3302	116	$2053	$2415	$2872	116
296	520	697	116	190	391	625	116
1572	1894	2343	116	1331	1646	1995	116
124	243	398	116	101	200	314	116
46	97	182	116	40	79	151	116
213	481	654	116	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0*	10*	24*	116
0	0	7	116	0	0	6	116
1030	1478	1823	116	850	1180	1554	116
4	407	812	116	4	338	719	116
72	147	284	116	61	122	219	116
5	41	124	116	5	34	96	116
0	2	13	116	0	2	9	116
1565	1864	2307	116	1329	1635	1976	116

* No credit FTE students included in denominator; noncredit enrollment used only.

$\frac{\text{Total Appropriations}}{\text{Unduplicated Student Headcount}}$	$ 285	$ 422	$ 572	116
$\frac{\text{Service Area Population}}{\text{Unduplicated Student Headcount}}$	8.4	14.1	26.7	111

Group 3

TABLE 20
STAFF RATIOS AND COURSE ENROLLMENT DISTRIBUTIONS FOR INSTITUTIONS WITH ENROLLMENT GREATER THAN 15,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	36.4%	43.4%	49.7%	85
Noncredit Instruction Faculty	0.9	3.5	13.1	85
All Other Staff (instruction, nonfaculty)	0.0	4.8	10.4	85
Public Service Staff	0.0	0.8	1.8	85
Academic Support Staff	5.1	8.4	12.1	85
Student Services Staff	7.0	8.8	11.1	85
Institutional Support Staff	8.1	11.0	13.4	85
Plant O & M Support Staff	7.4	9.9	12.6	85
Total	100.0	100.0	100.0	116

Staff by Major Function:	Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY			
Instruction				
Credit Instruction Faculty	15.0%	34.0%	42.8%	87
Noncredit Instruction Faculty	0.0	91.7	100.0	83
All Other Staff (instruction, nonfaculty)	0.0	0.0	13.6	86
Public Service Staff	0.0	0.0	10.1	85
Academic Support Staff	0.0	3.4	12.6	84
Student Services Staff	0.0	6.2	16.6	84
Institutional Support Staff	0.0	4.0	12.0	84
Plant O & M Support Staff	0.0	3.8	12.1	84
Total	16.6	25.2	33.3	82

COURSE ENROLLMENT DISTRIBUTIONS

Class Size	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
More than 50 students	0%	1%	3%	87
From 25 to 50 students	25	35	50	87
From 15 to 24 students	29	34	47	87
From 6 to 14 students	5	15	23	87
Less than 6 students	0	2	9	87

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
19*	22*	27*	92	N/A	N/A	N/A	---
N/A	N/A	N/A	---	152**	403**	1654**	85
108	216	***	90	397	996	***	90
583	2322	***	90	1937	6279	***	90
93	123	249	90	291	552	959	90
89	121	197	90	314	486	779	90
81	94	148	90	253	399	663	90
83	120	162	90	288	413	752	90
9	11	14	85	32	43	57	85

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

$\frac{\text{Unduplicated Student Headcount}}{\text{Total FTE Staff (nonfaculty)}}$	64.9	87.3	122.0	89
$\frac{\text{Total FTE Staff (nonfaculty)}}{\text{Total Faculty FTE (cr. \& ncr.)}}$	0.7	1.0	1.2	85

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories			
0%	1%	4%	79
6	13	26	79
23	40	60	79
8	21	39	79
0	.03	2	79

Group 4

TABLE 21

QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR INSTITUTIONS WITH FTE ENROLLMENT LESS THAN 1,000

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	72
Academic Expenditures	52.0	56.8	63.8	72
Support Expenditures	35.2	38.8	44.2	72
Scholarships and Fellowships	0.2	2.0	3.7	72
Academic				
Instruction (and Research)	39.4	46.9	53.0	72
Public Service	0.0	0.0	2.0	72
Academic Support	6.6	8.8	10.9	72
Support Services				
Student Services	6.6	8.9	11.1	72
Institutional Support	12.3	16.3	21.2	72
Plant Operation & Maintenance	9.2	12.8	17.0	72
Credit Instruction	37.7	43.5	48.8	72
Noncredit Instruction	0.1	0.9	5.6	70
Utilities Expenditures	2.9	4.0	5.4	71
Plant O & M without Utilities	5.6	8.3	12.1	71
Utilities / Building Gross Area (sq. ft.)	$ 0.58	$ 0.78	$ 1.06	69
Plant O & M without Utilities / Building Gross Area (sq. ft.)	$ 1.20	$ 1.61	$ 2.24	69
Plant O & M without Utilities / Building Replacement Value (est.)	$ 0.02	$ 0.03	$ 0.04	60

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2698	$3728	$4721	72	$2483	$3074	$4461	72
1544	2208	2869	72	1378	1941	2710	72
1067	1367	1938	72	983	1269	1732	72
11	69	160	72	8	66	147	72
1305	1767	2313	72	1132	1655	2183	72
0	2	70	72	0	1	69	72
205	323	467	72	188	294	428	72
233	305	455	72	210	274	444	72
416	636	888	72	381	545	704	72
291	478	660	72	253	426	634	72
1165	1599	2155	72	N/A	N/A	N/A	---
N/A	N/A	N/A	---	3*	42*	115*	70
107	160	210	71	92	140	200	71
176	342	481	71	156	280	442	71

* No credit FTE students included in denominator; noncredit enrollment used only.

Building Replacement Value (est.) / Total FTE Students (cr. + ncr.)	$4693	$7572	$12827	60
Total Scholarships and Pell Grants / Credit FTE Students	$ 213	$ 308	$ 417	71
Total Current Fund Salaries and Wages / Total Current Fund Expenditures and MT	49%	57%	63%	68

Group 4

TABLE 22
QUARTILES FOR ALL REVENUE CATEGORIES FOR INSTITUTIONS WITH FTE ENROLLMENT LESS THAN 1,000

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	72
Tuition and Fees	7.2	11.6	16.3	72
Appropriations (all governments)	61.3	71.4	81.7	72
Gifts, Grants, and Contracts (all sources)	3.2	8.8	16.8	72
Other Revenues (not auxiliaries)	0.8	2.4	4.8	72
Tuition and Fees				
Tuition and Fees for Credit	6.1	11.2	15.6	72
Tuition and Fees for Noncredit	0.0	0.2	1.1	72
Appropriations				
Federal	0.0	0.0	1.2	72
State	41.1	59.3	69.7	72
Local	0.0	6.5	24.7	72
Gifts, Grants, and Contracts				
Federal	1.0	5.2	13.4	72
State and Local	0.0	0.6	3.2	72
Private	0.0	0.0	0.5	72
State and Local Appropriations (combined)	60.4	69.9	80.5	72

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2977	$3726	$5085	72	$2748	$3193	$4662	72
289	433	640	72	249	380	603	72
2102	2813	3655	72	1934	2386	3224	72
95	326	661	72	88	309	601	72
31	90	176	72	28	80	156	72
259	393	608	72	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0*	7*	26*	72
0	0	46	72	0	0	36	72
1403	2156	2897	72	1372	1866	2557	72
0	229	884	72	0	187	866	72
38	220	545	72	31	175	516	72
0	17	110	72	0	16	104	72
0	1	22	72	0	1	21	72
2034	2711	3518	72	1780	2286	3184	72

* No credit FTE students included in denominator; noncredit enrollment used only.

$\frac{\text{Total Appropriations}}{\text{Unduplicated Student Headcount}}$	$ 506	$ 818	$1195	72
$\frac{\text{Service Area Population}}{\text{Unduplicated Student Headcount}}$	16.1	30.1	58.0	66

Group 4

TABLE 23
STAFF RATIOS AND COURSE ENROLLMENT DISTRIBUTIONS FOR INSTITUTIONS WITH FTE ENROLLMENT LESS THAN 1,000

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	40.2%	47.2%	53.8%	65
Noncredit Instruction Faculty	0.0	1.7	6.9	65
All Other Staff (instruction, nonfaculty)	0.0	0.0	5.1	65
Public Service Staff	0.0	1.3	2.4	65
Academic Support Staff	5.3	8.0	10.4	65
Student Services Staff	6.2	9.2	11.2	65
Institutional Support Staff	9.9	14.5	17.8	65
Plant O & M Support Staff	6.4	9.3	12.3	65
Total	100.0	100.0	100.0	72

Staff by Major Function:	Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY			
Instruction				
Credit Instruction Faculty	6.2%	27.1%	41.0%	63
Noncredit Instruction Faculty	0.0	66.7	100.0	62
All Other Staff (instruction, nonfaculty)	0.0	0.0	0.0	63
Public Service Staff	0.0	0.0	30.1	62
Academic Support Staff	0.0	0.0	14.3	62
Student Services Staff	0.0	0.0	8.3	62
Institutional Support Staff	0.0	0.0	6.2	63
Plant O & M Support Staff	0.0	0.0	12.5	63
Total	9.1	21.0	31.2	62

COURSE ENROLLMENT DISTRIBUTIONS

Class Size	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
More than 50 students	0%	0%	1%	65
From 25 to 50 students	10	15	28	65
From 15 to 24 students	24	40	60	65
From 6 to 14 students	10	27	37	65
Less than 6 students	0	2	16	65

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
12*	15*	19*	66	N/A	N/A	N/A	---
N/A	N/A	N/A	---	42**	210**	1230**	65
139	***	***	66	483	***	***	66
331	622	***	65	889	1731	***	65
68	101	135	65	159	319	534	65
67	82	135	65	173	297	514	65
34	59	82	66	104	168	298	66
47	85	135	66	136	291	606	66
6	8	10	65	15	22	38	65

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

Unduplicated Student Headcount / Total FTE Staff (nonfaculty)	33.9	54.2	76.9	65
Total FTE Staff (nonfaculty) / Total Faculty FTE (cr. & ncr.)	0.7	0.9	1.2	65

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

0%	0%	1%	63
0	4	12	63
10	29	60	63
5	30	54	63
0	0	2	63

Group 5

TABLE 24
QUARTILES FOR ALL EXPENDITURE CATEGORIES FOR PRIMARILY VOCATIONAL/TECHNICAL INSTITUTIONS OF ALL SIZES

Expenditures by Major Function:	As a Proportion of Total Educational and General Expenditures (excluding auxiliaries and transfers)			
	First Quartile	Median	Third Quartile	N
Total E & G Expenditures	100.0%	100.0%	100.0%	58
Academic Expenditures	56.8	62.6	68.1	58
Support Expenditures	31.6	35.9	40.6	58
Scholarships and Fellowships	0.0	0.7	2.2	58
Academic				
Instruction (and Research)	47.0	53.9	58.8	58
Public Service	0.0	0.0	0.6	58
Academic Support	5.3	8.2	10.7	58
Support Services				
Student Services	5.9	7.5	9.9	58
Institutional Support	13.3	16.9	21.4	58
Plant Operation & Maintenance	8.3	10.0	12.4	58
Credit Instruction	41.2	47.2	54.4	58
Noncredit Instruction	0.3	3.5	10.9	53
Utilities Expenditures	2.6	3.3	4.6	57
Plant O & M without Utilities	5.2	6.6	8.2	57

Utilities / Building Gross Area (sq. ft.)	$ 0.61	$ 0.80	$ 0.99	56
Plant O & M without Utilities / Building Gross Area (sq. ft.)	$ 1.25	$ 1.61	$ 2.00	56
Plant O & M without Utilities / Building Replacement Value (est.)	$ 0.01	$ 0.03	$ 0.04	51

Expenditures per Credit FTE Student (in dollars)				Expenditures per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2551	$3020	$3921	58	$2186	$2567	$3268	58
1515	1867	2557	58	1282	1532	2075	58
876	1096	1335	58	668	916	1183	58
0	21	73	58	0	16	71	58
1303	1553	1968	58	1029	1301	1773	58
0	0	16	58	0	0	13	58
177	249	415	58	149	209	284	58
164	240	293	58	136	214	267	58
396	473	669	58	308	437	560	58
232	300	461	58	191	243	350	58
1132	1341	1886	58	N/A	N/A	N/A	---
N/A	N/A	N/A	---	12*	52*	106*	53
71	110	168	57	58	87	134	57
149	185	301	57	112	153	240	57

* No credit FTE students included in denominator; noncredit enrollment used only.

Building Replacement Value (est.) / Total FTE Students (cr. + ncr.)	$3862	$5078	$7937	51
Total Scholarships and Pell Grants / Credit FTE Students	$ 159	$ 219	$ 345	58
Total Current Fund Salaries and Wages / Total Current Fund Expenditurea and MT	52%	58%	65%	57

Group 5

TABLE 25

QUARTILES FOR ALL REVENUE CATEGORIES FOR PRIMARILY VOCATIONAL/TECHNICAL INSTITUTIONS OF ALL SIZES

Revenues by Major Function:	As a Percentage of Total Current Fund Revenues (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Total Revenues (current fund, not including auxiliaries)	100.0%	100.0%	100.0%	58
Tuition and Fees	6.5	11.4	19.6	58
Appropriations (all governments)	59.6	71.3	82.9	58
Gifts, Grants, and Contracts (all sources)	4.2	8.8	14.9	58
Other Revenues (not auxiliaries)	0.5	2.7	4.6	58
Tuition and Fees				
Tuition and Fees for Credit	5.6	10.7	17.7	58
Tuition and Fees for Noncredit	0.0	0.6	1.2	58
Appropriations				
Federal	0.0	0.0	2.0	58
State	43.0	60.5	72.9	58
Local	0.0	7.0	11.3	58
Gifts, Grants, and Contracts				
Federal	2.0	5.2	11.3	58
State and Local	0.0	1.0	3.2	58
Private	0.0	0.0	0.5	58
State and Local Appropriations (combined)	59.0	69.5	82.3	58

Revenues per Credit FTE Student (in dollars)				Revenues per Credit Plus Noncredit FTE Student (in dollars)			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
$2646	$3117	$4181	58	$2323	$2725	$3302	58
214	445	618	58	159	342	604	58
1670	2273	2990	58	1352	1956	2329	58
118	322	553	58	94	274	406	58
19	80	166	58	14	69	140	58
183	389	609	58	N/A	N/A	N/A	---
N/A	N/A	N/A	---	0*	4*	20*	58
0	0	69	58	0	0	60	58
1296	1821	2392	58	1096	1420	2131	58
0	225	443	58	0	156	311	58
53	164	411	58	37	131	333	58
0	32	100	58	0	30	86	58
0	2	13	58	0	1	12	58
1581	2225	2978	58	1328	1921	2276	58

* No credit FTE students included in denominator; noncredit enrollment used only.

Total Appropriations / Unduplicated Student Headcount	$ 331	$ 477	$ 811	58
Service Area Population / Unduplicated Student Headcount	8.4	28.5	56.7	51

Group 5

TABLE 26

STAFF RATIOS AND COURSE ENROLLMENT DISTRIBUTIONS FOR PRIMARILY VOCATIONAL/ TECHNICAL INSTITUTIONS OF ALL SIZES

Staff by Major Function:	FTE Staff as a Percentage of Total Instructional and Administrative Staff (excluding auxiliaries)			
	First Quartile	Median	Third Quartile	N
Instruction				
Credit Instruction Faculty	37.5%	45.1%	53.4%	43
Noncredit Instruction Faculty	0.6	4.7	15.7	43
All Other Staff (instruction, nonfaculty)	0.0	0.0	6.6	43
Public Service Staff	0.0	0.3	2.0	43
Academic Support Staff	5.1	8.2	12.0	43
Student Services Staff	6.0	8.2	9.8	43
Institutional Support Staff	7.4	12.1	16.3	43
Plant O & M Support Staff	4.7	8.4	10.4	43
Total	100.0	100.0	100.0	58
Staff by Major Function:	Part-time FTE Staff as a Percentage of Total FTE Staff PER EACH SPECIFIC STAFFING CATEGORY ONLY			
Instruction				
Credit Instruction Faculty	6.2%	21.1%	33.3%	43
Noncredit Instruction Faculty	0.0	91.0	100.0	42
All Other Staff (instruction, nonfaculty)	0.0	0.0	0.0	41
Public Service Staff	0.0	0.0	0.0	43
Academic Support Staff	0.0	2.7	12.5	40
Student Services Staff	0.0	0.0	8.2	40
Institutional Support Staff	0.0	0.0	6.8	41
Plant O & M Support Staff	0.0	0.0	10.5	41
Total	12.8	23.3	33.4	40

COURSE ENROLLMENT DISTRIBUTIONS

	Median Percentage of Classes (including sections) Offered for Credit as Distributed Among Size Categories			
Class Size				
More than 50 students	0%	0%	1%	42
From 25 to 50 students	5	18	30	42
From 15 to 24 students	32	43	63	42
From 6 to 14 students	8	15	36	42
Less than 6 students	0	2	6	42

Total FTE Student (credit & noncredit) Per FTE Staff				Unduplicated Student Headcount (credit & noncredit) Per FTE Staff			
First Quartile	Median	Third Quartile	N	First Quartile	Median	Third Quartile	N
12*	17*	21*	46	N/A	N/A	N/A	---
N/A	N/A	N/A	---	40**	144**	502**	45
133	***	21	44	498	***	***	44
560	3987	***	45	1699	15821	***	45
62	122	198	43	249	458	714	43
88	116	141	43	254	403	651	43
47	76	104	44	154	289	489	44
69	122	214	44	261	412	971	44
7	9	11	43	20	33	50	43

* Credit FTE students used only.
** Noncredit student headcount used only.
*** Too few staff in this category to provide meaningful statistics.

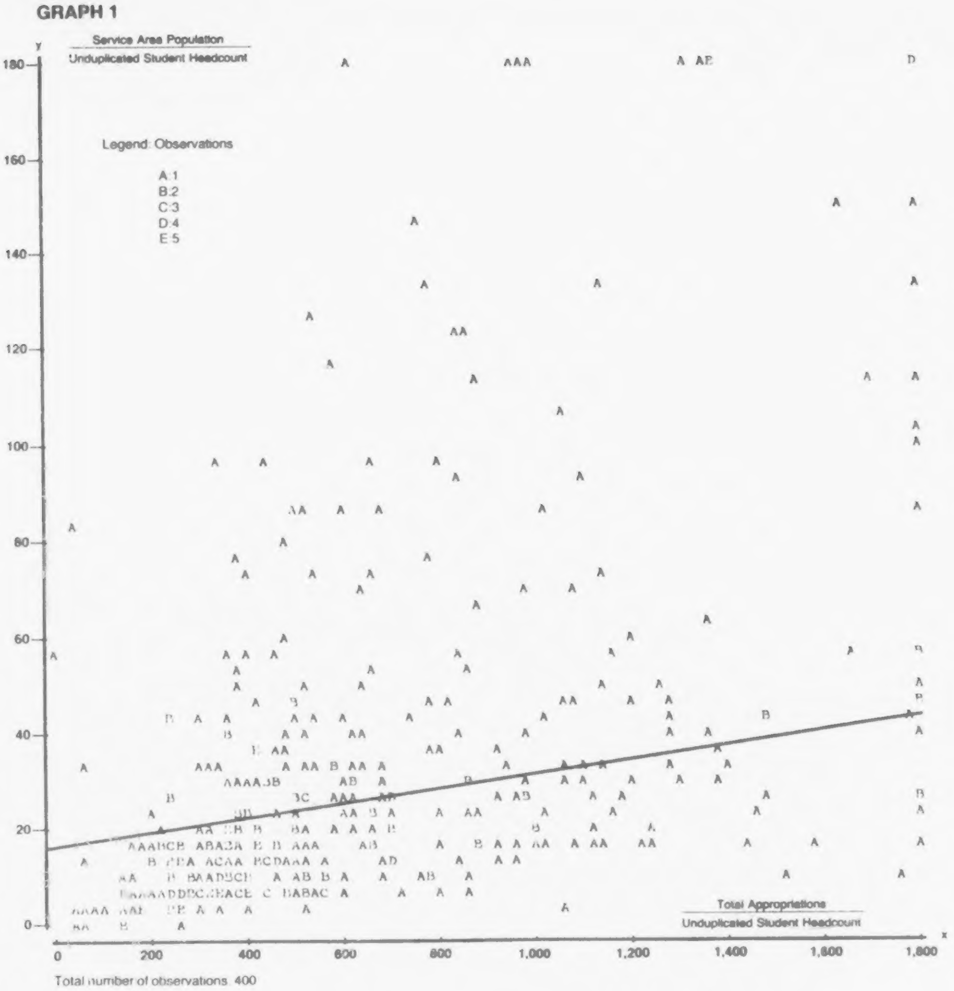
$\frac{\text{Unduplicated Student Headcount}}{\text{Total FTE Staff (nonfaculty)}}$	48.2	75.5	120.6	43
$\frac{\text{Total FTE Staff (nonfaculty)}}{\text{Total Faculty FTE (cr. \& ncr.)}}$	0.6	0.8	1.0	43

Median Percentage of Classes (including sections) Not Offered for Credit as Distributed Among Size Categories

0%	0%	2%	40
0	6	17	40
9	27	52	40
10	31	66	40
0	0	2	40

CHAPTER 5
SCATTERGRAMS

The scattergrams in this chapter were drawn to demonstrate some of the research possibilities of the data. These graphs illustrate some interesting relationships revealed by the data, such as the relationship between enrollment and instructional budget proportion. These relationships have been the subject of much speculation concerning the effect of size appropriations and revenues per student on institutional operation and efficiency.

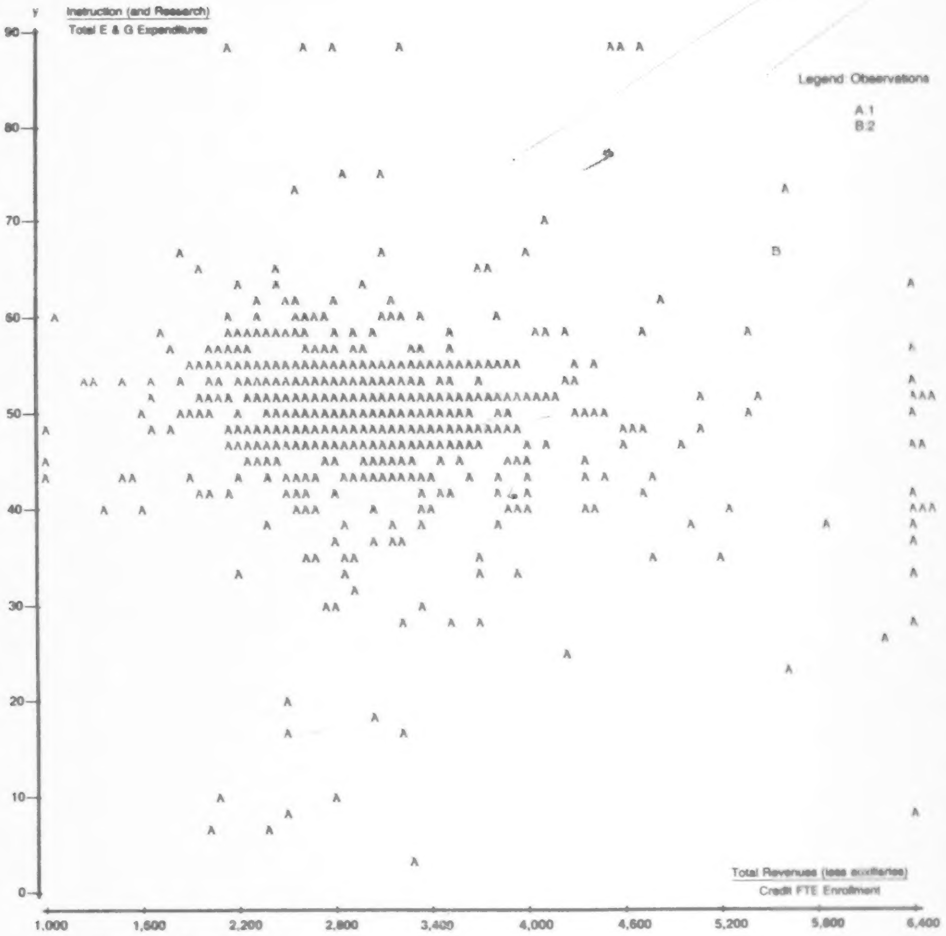


GRAPH 1
THE RELATIONSHIP BETWEEN APPROPRIATIONS PER STUDENT AND MARKET PENETRATION

This graph provides insight into the hypothesis that higher levels of appropriations per student are helpful in increasing community participation. The vertical axis represents the number of people in an institution's service area divided by the institution's unduplicated headcount. The higher the number, the more residents per student and the lower the market penetration. The horizontal axis represents total appropriations per unduplicated credit and noncredit student enrollment.

Although the relationship is not perfectly clear due to the great variability in the way the institutions have scattered in the plot, it appears (based on a least-squared regression line) that higher appropriations per student from all levels of government can be associated with lower market penetration. A more detailed analysis of other factors, such as tuition levels and urban vs. rural college-going population ratios, will be necessary to begin to explain this relationship more fully, especially since the relationship contradicts the hypothesis. One possible explanation of this contradiction is that legislatures tend to better support community colleges in areas where need is greatest. In other words, support flows to institutions in the areas where the smallest proportion of the community is currently attending the institution. This explanation must be regarded as speculative.

GRAPH 2

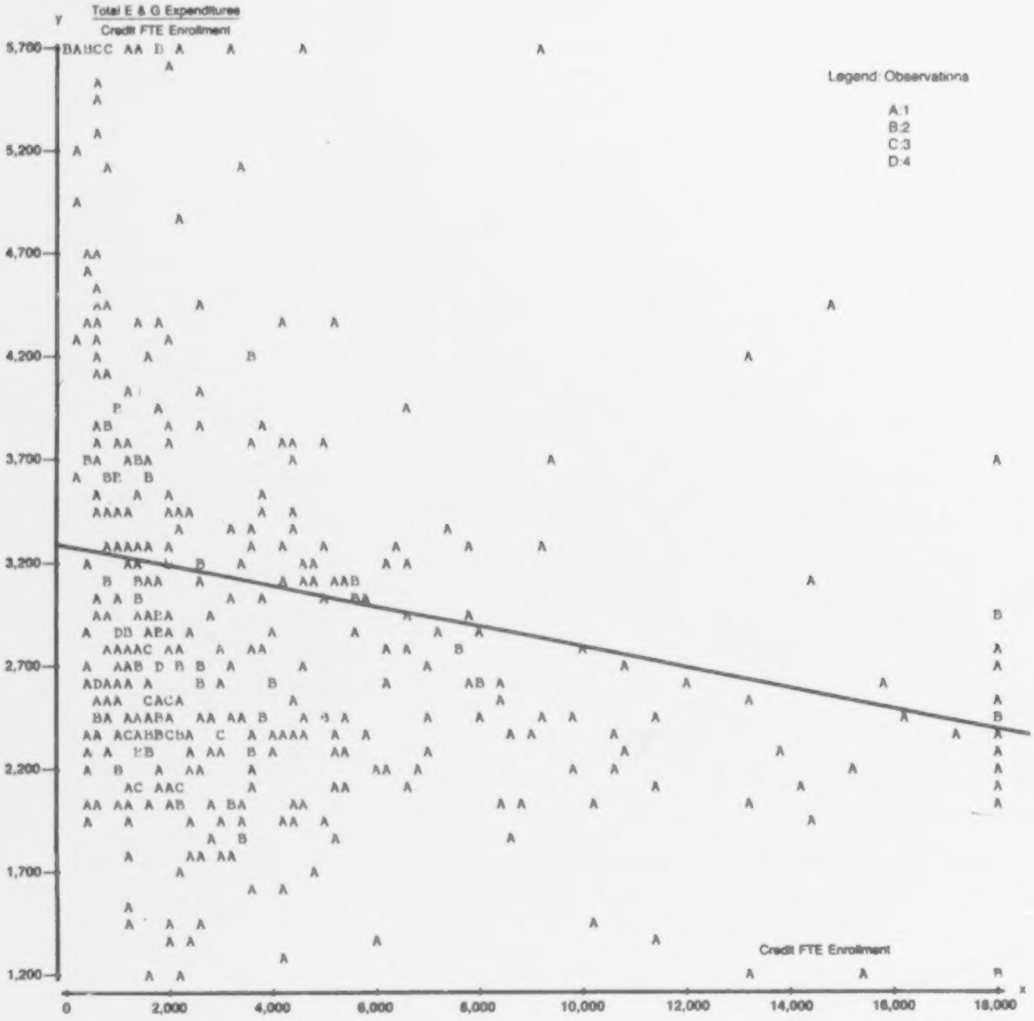


Total number of observations: 420

GRAPH 2
THE RELATIONSHIP BETWEEN REVENUES PER STUDENT AND PROPORTION OF THE BUDGET DEDICATED TO INSTRUCTION

This graph provides insight into the hypothesis that higher amounts of revenues per student allow the institution to offer more noninstructional services. The additional services alter the institution's budget mix by lowering the proportion of the budget dedicated to instruction. Once again, the scatter of the points could easily allow many interpretations.

GRAPH 3

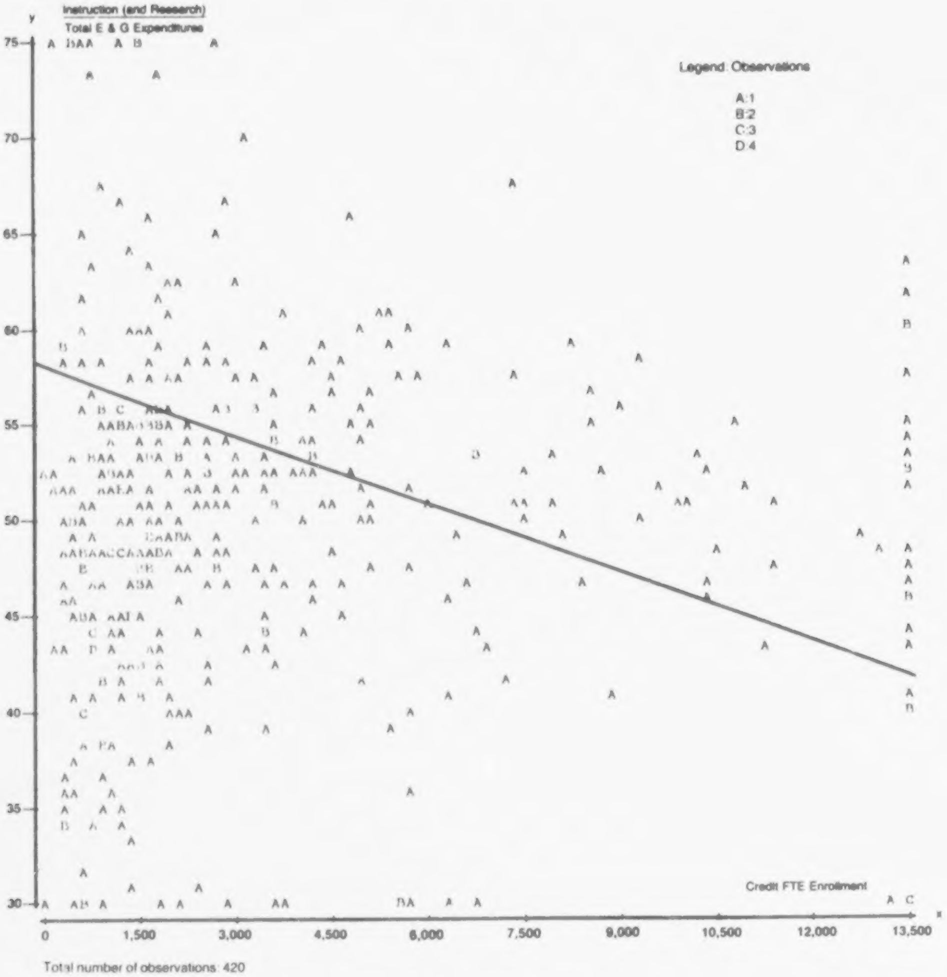


Total number of observations: 420

GRAPH 3
THE RELATIONSHIP BETWEEN ENROLLMENT AND EDUCATIONAL AND GENERAL EXPENDITURES PER STUDENT

This graph provides insight into the hypothesis that larger institutions can be run at a lower cost per student. The horizontal axis gives enrollment size in credit FTE students. The vertical axis gives educational and general expenditures per credit FTE student.

GRAPH 4



GRAPH 4
THE RELATIONSHIP BETWEEN ENROLLMENT AND PROPORTION OF THE BUDGET DEDICATED TO INSTRUCTION

This graph provides insight into the hypothesis that larger institutions may be administered more efficiently and thus may be able to spend a larger proportion of their budget for instruction.

The wide scatter of points and slightly declining regression line suggest that these data offer no support for the hypothesis that larger enrollments allow greater administrative efficiency.

APPENDIX A
METHOD

Beginning in October 1978, staff members of three national education associations met with a task force composed of community and junior college business officers from various regions of the country, a community college president, and several consultants to identify information that might be useful to community and junior college administrators. They decided to emphasize the provision of basic comparative data for general use at community colleges and to create peer groups on the basis of institutional size.

A review and evaluation of the first year of the project in September 1979 served to streamline the method used in the second year. In the second year of the project the National Center for Education Statistics agreed to provide computational support, a liaison between the staff and NCES, and copies of the HEGIS finance survey from sampled institutions as soon as the surveys were returned to NCES. NACUBO, ACE, and AACJC provided the remaining financial support, and NACUBO's Two-Year Colleges Committee assumed a guiding role for the project. Two members of the task force from the first year, Maurice P. Arth and W. L. Prather, provided project continuity and made several special trips to Washington to assist in designing the NACUBO survey and in preparing the second year's report.

The third year of the project emphasized expansion of the sample group rather than revision, although limited additions and changes were made. Once again W. L. Prather, as well as Thomas F. Murphy, provided project continuity and special support.

The project made use of unedited Higher Education General Information Survey (HEGIS) finance data. These data were due to be submitted to NCES on October 31, 1981. Thus, community colleges that were to be included in the sample had to complete their HEGIS finance forms by the stated deadline and had to complete them accurately. Each participating institution was asked to carefully complete the HEGIS finance survey and to submit it on time.

In addition to the use of HEGIS finance data, a separate survey of 780 public institutions was conducted to gather information not currently available at the national level. Such information included data on:

1. Revenues and expenditures for noncredit institutional activities.

2. Utilities expenditures.

3. Student aid disbursements.

4. Building space.

5. Service area population.

6. Unduplicated student headcounts.

7. Staffing levels by function.

8. Course enrollment distributions.

9. Total expenditures for salaries and wages.

Four hundred and twenty of those surveyed provided usable responses, and their data are used in this report. Appendix B contains a copy of the questionnaire, while appendix C contains definitions of terms. Appendix D lists all responding institutions.

The NACUBO Two-Year Colleges Committee met in September 1981 and approved the substance and format of the comparative data study report. This year's report remains relatively unchanged from that of the previous year. Based on task force recommendations, the following peer groups were established:

1. Total credit and noncredit enrollment less than 5,000.

2. Total credit and noncredit enrollment from 5,000 through 15,000.

3. Total credit and noncredit enrollment greater than 15,000.

4. Total FTE enrollment less than 1,000. (These institutions are a subset of Groups 1 and 2.)

5. Primarily vocational/technical institutions of all sizes. (These institutions are a subset of Groups 1, 2, and 3.)

These categories differ from the first year's breakdown only by the deletion of the branch campus category and the addition of the under-1,000 FTE student category. The vocational/technical group was added in the third year of the study.

Both because cost structures for branch campuses vary markedly from those of consolidated or single-campus institutions--therefore adding an element of noncomparability of data--and because the response rate from branch campuses was low in the initial year, only single institutions or systems were encouraged to provide data in the second year. Thus, data for branch campuses where fiscal records are kept at a central office are not included in this sample.

The conversion of noncredit headcount to FTEs remains unchanged for the first two years. It is generally understood that community colleges offer courses that encourage part-time, noncredit participation. Courses may range from two-week workshops to full-term courses. Relating such headcount numbers to FTEs has been a major problem in developing comparative data among community colleges.

To resolve this issue, the task force in the initial year established a standard for converting full-year, noncredit headcount to a proxy for the fall term FTE enrollment. The conversion ratio of 20:1 established then was also used in the next two years. Thus, in the first three reports in this series, noncredit headcount enrollment for the year was divided by 20 and the result was defined as the number of FTE students. This number is added to the fall term FTE credit student count, which is used as a proxy for the activity level of community colleges. The AACJC directory survey was the source of enrollment data for these earlier reports. One of the purposes of this study is to obtain reactions from readers to the calculation for conversion and the resulting statistics.

A different approach for obtaining FTE enrollment was used in this year's study. The NACUBO survey (see appendix B) requested FTE enrollment data. For institutions without precise figures available, it was suggested that FTE enrollment be calculated by adding full-time students, part-time students divided by 3, and noncredit students divided by 20. Dividing part-time students by 3 is the standard formula used by NCES to determine full-time equivalents.

Institutions unable to obtain all the necessary information were retained in the study; however, where individual pieces of data were missing, the institution was not included for the calculation of that particular median or quartile.

According to the AACJC directory, there are 780 systems or single-campus public community and junior colleges. Two-year branch campuses of universities were included in the sample only when they were not so closely affiliated with their universities that they had difficulty in separating the financial statistics of each from those of its university.

Data were gathered and coded from December 1981 through April 1982. Analysis and publication were conducted during May 1982. All financial statistics are for fiscal year 1980-81; enrollments are for fall 1980 (except noncredit enrollments, which are based on 1980-81 year-long enrollment estimates).

Institutions participating in the study were sent a copy of their survey data as they were entered into the computer, as well as the statistics generated from the data. Institutions were asked to verify the data and check the reasonableness of the statistical calculations. In this way, statistics from individual institutions have been thoroughly reviewed, resulting in a reliable final report.

APPENDIX B
SAMPLE SURVEY

Comparative Financial Statistics For Public Community and Junior Colleges 1980-81

National Association of College and University Business Officers
American Association of Community and Junior Colleges

This is the comparative financial data survey form, fiscal year 1980-81. Data should be drawn from the same records used to prepare the HEGIS Financial Statistics survey for 1980-81, which must be submitted to NCES by October 31, 1981. A photocopy of **page 2** of the HEGIS finance form will enable us to complete the information for your institution.

Leave blank, or estimate, any items for which the data are unavailable. A partially completed form is of use to us; however, it is essential that the following be provided: enrollment figures (question no. 1) and your institution's HEGIS finance form. Please return the completed form by December 15 to NACUBO, Suite 510, One Dupont Circle, Washington, DC 20036, Attn: Financial Management Center. If you have any questions, please call Anna Marie Cirino at 202/861-2535.

Name of Institution ____________________

City ____________________ State ____________ Zip ____________

Person Completing Questionnaire:

____________________ ____________ ____________
(Name) (Title) (Phone)

FICE Code ____________________ Vocational/Technical Institute: ______ Yes ______ No

1. Credit full-time student enrollment (opening fall 1980): __________

   plus

   Credit part-time student enrollment (opening fall 1980) divided by 3: __________

   plus

   Noncredit enrollment (1980-81) divided by 20: __________

   equals

   TOTAL credit and noncredit FTE enrollment: __________

2. Estimate what percentage of instructional expenses (line B-1, HEGIS finance form) is used for noncredit teaching. (Include only faculty salaries if that is the only figure available.)

   Percentage instructional expenses that is **noncredit**: __________ %

3. Is the "public service" category on the HEGIS finance form (line B-3) used to indicate some or all of the dollars spent on teaching noncredit courses?

   Public service includes some noncredit instruction: ______ Yes ______ No

   If yes, estimate the percentage of public service that is noncredit instruction: __________ %

4. How much of the operations and maintenance figure shown on the HEGIS finance form (line B-8) was spent for utilities in 1980-81? Include electricity, water, waste disposal, gas, heating oil, and coal.

   Utilities costs: $ __________

(over)

5. How much was awarded to students in the form of scholarships and fellowships? Include all federal, state, local, private, and institutional awards. *Do not include loans or payment for work (work-study).* This amount may differ from that which is recorded on the HEGIS form because of the inclusion of Pell grants, for example.

Scholarships and fellowships (from HEGIS finance form, lines B-9 & 10): $ __________
Add Pell grants (if not included above): $ __________
Total: $ __________

6. What proportion of tuition and fees (HEGIS finance form, line A-1) was received as payment for **non**credit instruction?

Percentage tuition and fees for **non**credit instruction: __________ %

7 What is the total gross area of all campus buildings in square feet?

Gross area of buildings: ____________________ square feet

8. Estimate the population of the geographic area that your institution serves.

Service area population: ______________________________

9. How many students took some form of instruction from your institution at some time during the year? (Answer only if readily available.)

Unduplicated student headcount for credit students: ____________
Unduplicated student headcount for noncredit students: ____________

10. What proportion of your course sections in 1980-81 enrolled:

	Credit	**Noncredit**
More than 50 students:	________%	________%
25-50 students:	________%	________%
15-24 students:	________%	________%
6-14 students:	________%	________%
Fewer than 6 students:	________%	________%
	100%	100%

11. How many full-time equivalent personnel were authorized in 1980-81 in the following functional categories for educational and general operations? Where significant services were performed by contract, enter the estimated full-time equivalent. Exclude student assistants, both regular and work-study.

Functional Category	**Number of Full-Time Personnel**	**Number of Part-Time Personnel (FTE)**	**Total Number of Full-Time Equivalent Personnel**
Instruction			
Instructional faculty—credit			
Instructional faculty—noncredit			
All other staff			
Public service			
Academic support			
Student services			
Institutional support			
Plant operations			
Total			

12. What is the amount paid out in salaries and wages for the year? Include only current fund salaries and wages that were included in the expenditures totaled in current fund expenditures (line B-19, HEGIS finance form). Do not include staff benefit expenditures. Do not include wages to students.

Total salaries and wages: __________

Reprinted from College and University Business Administration (Washington, D.C.:
NABUBO, 1982), pp. 404-413.

Educational and General

Instruction

This category should include expenditures for all activities that are part of an institution's instruction program. Expenditures for credit and noncredit courses, for academic, vocational, and technical instruction, for remedial and tutorial instruction, and for regular, special, and extension sessions should be included.

Expenditures for departmental research and public service that are not separately budgeted should be included in this classification. This category *excludes* expenditures for academic administration when the primary assignment is administration—for example, academic deans. However, expenditures for department chairmen, in which instruction is still an important role of the administrator, are included in this category.

This category includes the following subcategories:

General academic instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that are: (1) carried out during the academic year (as defined by the institution), (2) associated with academic offerings described by HEGIS instructional program categories 01 through 50, and (3) offered for credit as part of a formal postsecondary education degree or certificate program. Open university, short courses, and home study activities falling within this classification and offered for credit would therefore be included. However, this subcategory does *not* include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

Vocational/technical instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that are: (1) carried out during the academic year (as defined by the institution), (2) usually associated with HEGIS instructional program categories identified in appendix D of the NCES publication "A Classification of Instructional Programs (CIP)," and (3) offered for credit as part of a formal postsecondary education degree or certificate program. Open university, short courses, and home study falling within this classification and offered for credit would therefore be included. However, this subcategory does *not* include instructional offerings that are part of programs leading toward degrees or certificates at levels below the higher education level, such as adult basic education.

Special session instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities (offered either for credit or not for credit) that are carried out during a summer session, interim session, or other period not common with the institution's regular term. This subcategory is to be used to classify only expenditures made *solely* as a result of conducting a special session (such as faculty salaries associated with the special session). Special sessions would *not* include regular academic terms held during the summer months. Expenditures for special sessions conducted over a fiscal year-end should be reported totally within the fiscal year in which the program is predominantly conducted. The revenues and expenditures for any special session should be reported in the same fiscal year. This procedure for reporting expenditures of special sessions is an allowable exception to reporting expenditures on an accrual basis.

Community education. Includes expenditures for formally organized and/or separately budgeted instructional activities that do not generally result in credit toward any formal postsecondary degree or certificate. It includes noncredit instructional offerings carried out by the institution's extension division as well as noncredit offerings that are part of the adult education or continuing education program. This subcategory also includes expenditures for activities associated with programs leading toward a degree or certificate at a level below the higher education level, such as adult basic education.

Preparatory/remedial instruction. Includes expenditures for formally organized and/or separately budgeted instructional activities that give students the basic knowledge and skills required by the institution before they can undertake formal academic coursework leading to a postsecondary degree or certificate. Such activities, supplemental to the normal academic program, generally are termed preparatory, remedial, developmental, or special educational services. These instructional offerings may be taken prior to or along with the coursework leading to the degree or certificate. They are generally noncredit offerings, although in some cases credit may be given and the credit requirements for the degree or certificate increased accordingly. Only offerings provided *specifically* for required preparatory or remedial skills or knowledge should be included in this category. For example, if students may satisfy preparatory requirements by taking offerings provided primarily for other than remedial or preparatory purposes, those offerings should be classified appropriately elsewhere.

Research

This category should include all expenditures for activities specifically organized to produce research outcomes, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, it includes expenditures for individual and/or project research as well as those of institutes and research centers. This category does not include all sponsored programs nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, might be included in this category under the circumstances described above. Expenditures for departmental research that are separately budgeted specifically for research are included in this category.

This category includes the following subcategories:

Institutes and research centers. Includes expenditures for research activities that are part of a formal research organization created to manage a number of research efforts. While this subcategory includes agricultural experiment stations, it does *not* include federally funded research and development centers, which should be classified as independent operations. (These centers are listed in the section "Independent Operations.")

Individual and project research. Includes expenditures for research activities that normally are managed within academic departments. Such activities may have been undertaken as the result of a research contract or grant or through a specific allocation of the institution's general resources.

Public Service

This category should include funds expended for activities that are established primarily to provide noninstructional services beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar noninstructional services to particular sectors of the community.

This category includes the following subcategories:

Community service. Includes expenditures for activities organized and carried out to provide general community services, *excluding* instructional activities. Community service activities make available to the public various resources and special capabilities that exist within the institution. Examples include conferences and institutes, general advisory services and reference bureaus, consultation, testing services (for example, soil testing, carbon dating, structural testing), and similar activities. The activities included in this subcategory are generally sponsored and managed outside the context of both the agricultural and urban extension programs and of the institution's public broadcasting operation.

Cooperative extension service. Includes expenditures for noninstructional public service activities established as the result of cooperative extension efforts between the institution and outside agencies such as the U.S. Department of Agriculture's extension service and the affiliated state extension services. This subcategory is intended primarily for land-grant colleges and universities and includes both agricultural extension and urban extension services. The distinguishing feature of activities in this subcategory is that programmatic and fiscal control is shared by the institution with the U.S. Department of Agriculture's extension service, the related state extension services, and agencies of local government.

Public broadcasting services. Includes expenditures for operation and maintenance of broadcasting services operated outside the context of the institution's instruction, research, and academic support programs. Thus *excluded* from this subcategory are broadcasting services conducted primarily in support of instruction (which should be classified in the subcategory "Ancillary Support"), broadcasting services that are primarily operated as a student service activity (which should be classified in the subcategory "Social and Cultural Development"), and broadcasting services that are independent operations (which should be classified in the subcategory "Independent Operations/Institutional").

Academic Support

This category should include funds expended primarily to provide support services for the institution's primary missions—instruction, research, and public service. It includes: (1) the retention, preservation, and display of educational materials—for example, libraries, museums, and galleries; (2) the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education; (3) media such as audiovisual services and technology such as computing support; (4) academic administration (including academic deans but not department chairmen) and personnel development providing administration support and management direction to the three primary missions; and (5) separately budgeted support for course and curriculum development. For institutions that currently charge certain of the expenditures—for example, computing support—directly to the various operating units of the institution, this category does not reflect such expenditures.

This category includes the following subcategories:

Libraries. Includes expenditures for organized activities that directly support the operation of a catalogued or otherwise classified collection.

Museums and galleries. Includes expenditures for organized activities that provide for the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc. Libraries are *excluded.*

Educational media services. Includes expenditures for organized activities providing audiovisual and other services that aid in the transmission of information in support of the institution's instruction, research, and public service programs.

Academic computing support. Includes expenditures for formally organized and/or budgeted activities that provide computing support to the three primary programs. *Excluded* from this category is administrative data processing, which is classified as institutional support.

Ancillary support. Includes expenditures for organized activities that provide support services to the three primary programs, but that are not appropriately classified in the previous subcategories. Ancillary support activities usually provide a mechanism through which students can gain practical experience. An example of ancillary support is a demonstration school associated with the school of education. However, the expenditures of teaching hospitals are *excluded.*

Academic administration. Includes expenditures for activities specifically designed and carried out to provide administrative and management support to the academic programs. This subcategory is intended to separately identify only expenditures for activities formally organized and/or separately budgeted for academic administration. It includes the expenditures of academic deans (including deans of research, deans of graduate schools, and college deans), but does not include the expenditures of departmental chairmen (which are included in the appropriate primary function categories). It also includes expenditures for formally organized and/or separately budgeted academic advising. Expenditures associated with the office of the chief academic officer of the institution are *not* included in this subcategory, but should be classified as institutional support.

Academic personnel development. Includes expenditures for activities that provide the faculty with opportunities for personal and professional growth and development to the extent that such activities are formally organized and/or separately budgeted. This subcategory also includes formally organized and/or separately budgeted activities that evaluate and reward professional performance of the faculty. Included in this subcategory are sabbaticals, faculty awards, and organized faculty development programs.

Course and curriculum development. Includes expenditures for activities established either to significantly improve or to add to the institution's instructional offerings, but only to the extent that such activities are formally organized and/or separately budgeted.

Student Services

This category should include funds expended for offices of admissions and registrar and those activities whose primary purpose is to contribute to the student's emotional and physical well-being and to his or her intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspaper, intramural athletics, student organizations, intercollegiate athletics (if the program is operated as an integral part of the department of physical education and not as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an essentially self-supporting activity).

This category includes the following subcategories:

Student services administration. Includes expenditures for organized administrative activities that provide assistance and support (*excluding* academic support) to the needs and interests of students. This subcategory includes only administrative activities that support more than one subcategory of student activities and/or that provide central administrative services related to the various student service activities. In particular, this subcategory includes services provided for particular *types* of students (for example, minority students, veterans, and handicapped students). *Excluded* from this subcategory are activities of the institution's chief administrative officer for student affairs, whose activities are institutionwide and, therefore, should be appropriately classified as institutional support.

Social and cultural development. Includes expenditures for organized activities that provide for students' social and cultural development outside the formal academic program. This subcategory includes cultural events, student newspapers, intramural athletics, student organizations, etc. Expenditures for an intercollegiate athletics program would be included in this subcategory if the program is not operated as an essentially self-supporting operation (in which case all the related expenditures would be reported as auxiliary enterprises).

Counseling and career guidance. Includes expenditures for formally organized placement, career guidance, and personal counseling services for students. This subcategory includes vocational testing and counseling services and activities of the placement office. *Excluded* from this subcategory are formal academic counseling activities (academic support) and informal academic counseling services (instruction) provided by the faculty in relation to course assignments.

Financial aid administration. Includes expenditures for activities that provide financial aid services and assistance to students. This subcategory does *not* include outright grants to students, which should be classified as scholarships and fellowships.

Student admissions. Includes expenditures for activities related to: (1) the identification of prospective students, (2) the promotion of attendance at the institution, and (3) the processing of applications for admission.

Student records. Includes expenditures for activities to maintain, handle, and update records for currently enrolled students as well as for students who were previously enrolled.

Student health services. Includes expenditures for organized student health services that are not self-supporting rather than those organized as auxiliary enterprises.

Institutional Support

This category should include expenditures for: (1) central executive-level activities concerned with management and long-range planning of the entire institution, such as the governing board, planning and programming, and legal services; (2) fiscal operations, including the investment office; (3) administrative data processing; (4) space management; (5) employee personnel and records; (6) logistical activities that provide procurement, storerooms, safety, security, printing, and transporation services to the institution; (7) support services to faculty and staff that are not operated as auxiliary enterprises; and (8) activities concerned with community and alumni relations, including development and fund raising.

Appropriate allocations of institutional support should be made to auxiliary enterprises, hospitals, and any other activities not reported under the Educational and General heading of expenditures.

This category includes the following subcategories:

Executive management. Includes expenditures for all central, executive-level activities concerned with management and long-range planning for the entire institution (as distinct from planning and management for any one program within the institution). All officers with institutionwide responsibilities are included, such as the president, chief academic officer, chief business officer, chief student affairs officer, and chief development officer. This subcategory includes such operations as executive direction (for example, governing board), planning and programming, and legal operations.

Fiscal operations. Includes expenditures for operations related to fiscal control and investments. It includes the accounting office, bursar, and internal and external audits, and also includes such "financial" expenses as allowances for bad debts and short-term interest expenses.

General administration and logistical services. Includes expenditures for activities related to general administrative operations and services (with the exception of fiscal operations and administrative data processing). Included in this subcategory are personnel administration, space management, purchasing and maintenance of supplies and materials, campuswide communication and transportation services, general stores, printing shops, and safety services.

Administrative computing support. Includes expenditures for computer services that provide support for institutionwide administrative functions.

Public relations/development. Includes expenditures for activities to maintain relations with the community, alumni, or other constituents and to conduct activities related to institutionwide development and fund raising.

Operation and Maintenance of Plant

This category should include all expenditures of current operating funds for the operation and maintenance of physical plant, in all cases net of amounts charged to auxiliary enterprises, hospitals, and independent operations. It does not include expenditures made from the institutional plant fund accounts. It includes all expenditures for operations established to provide services and maintenance related to grounds and facilities. Also included are utilities, fire protection, property insurance, and similar items.

This category includes the following subcategories:

Physical plant administration. Includes expenditures for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansion or modification, as well as plans for new construction, should also be included in this subcategory.

Building maintenance. Includes expenditures of activities related to routine repair and maintenance of buildings and other structures, including both normally recurring repairs and preventive maintenance.

Custodial services. Includes expenditures related to custodial services in buildings.

Utilities. Includes expenditures related to heating, cooling, light and power, gas, water, and any other utilities necessary for operation of the physical plant.

Landscape and grounds maintenance. Includes expenditures related to the operation and maintenance of landscape and grounds.

Major repairs and renovations. Includes expenditures related to major repairs, maintenance, and renovations. Minor repairs should be classified in the subcategory "Building Maintenance." The distinction between major repairs and minor repairs should be defined by the institution.

Scholarships and Fellowships

This category should include expenditures for scholarships and fellowships—from restricted or unrestricted current funds—in the form of grants to students, resulting either from selection by the institution or from an entitlement program. It also should include trainee stipends, prizes, and awards, except trainee stipends awarded to individuals who are not enrolled in formal course work, which should be charged to instruction, research, or public service as appropriate. If the institution is given custody of the funds, but there is neither a selection by the institution nor an entitlement program, the funds should generally be accounted for and reported in the Agency Funds group rather than in the Current Funds group.

Recipients of grants are not required to perform service to the institution as consideration for the grant, nor are they expected to repay the amount of the grant to the funding source. When services are required in exchange for financial assistance, as in the federal College Work-Study Program, the charges should be classified as expenditures of the department or organizational unit to which the service is rendered. Aid to students in the form of tuition or fee remissions also should be included in this category. However, remissions of tuition or fees granted because of faculty or staff status, or family relationship of students to faculty or staff, should be recorded as staff benefit expenditures in the appropriate functional expenditure category.

This category includes the following subcategories:

Scholarships. Includes grants-in-aid, trainee stipends, tuition and fee waivers, and prizes to undergraduate students.

Fellowships. Includes grants-in-aid and trainee stipends to graduate students. It does *not* include funds for which services to the institution must be rendered, such as payments for teaching.

Mandatory Transfers

This category should include transfers from the Current Funds group to other fund groups arising out of (1) binding legal agreements related to the financing of educational plant, such as amounts for debt retirement, interest, and required provisions for renewals and replacements of plant, not financed from other sources, and (2) grant agreements with agencies of the federal government, donors, and other organizations to match gifts and grants to loan and other funds. Mandatory transfers may be required to be made from either unrestricted or restricted current funds.

This category includes the following subcategories:

Provision for debt service on educational plant. Includes mandatory debt service provisions relating to academic buildings, including (1) amounts for debt retirement and interest and (2) required provisions for renewals and replacements, to the extent not financed from other sources.

Loan fund matching grants. Includes mandatory transfers to loan funds required to match outside gifts or grants, usually from the U.S. government.

Other mandatory transfers. Includes all mandatory transfers not included in the above subcategories.

Nonmandatory Transfers

This category should include those transfers from the Current Funds group to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, additions to quasi-endowment funds, general or specific plant additions, voluntary renewals and replacements of plant, and prepayments on debt principal.

APPENDIX D
PARTICIPATING COLLEGES AND PEER GROUP COMPOSITION

Group 1: Total credit and noncredit enrollment less than 5,000.
Group 2: Total credit and noncredit enrollment from 5,000 through 15,000.
Group 3: Total credit and noncredit enrollment greater than 15,000.
Group 4: Total FTE enrollment less than 1,000. (These institutions are a subset of Groups 1 and 2.)
Group 5: Primarily vocational/technical institutions of all sizes. (These institutions are a subset of Groups 1, 2, and 3.)

ALABAMA

Alexander City State Junior College (1,4)
Brewer State Junior College (1,4)
Enterprise State Junior College (2)
John C. Calhoun State Community College (3)

ARIZONA

Arizona Western College (2)
Cochise College (1)
Maricopa County Community College District (3)
Mohave County Community College District (1)
Pima County Community College District (3)
Yavapai Community College (2)

ARKANSAS

East Arkansas Community College (1,4)
Mississippi County Community College (1,4)
North Arkansas Community College (1)
Phillips County Community College (2)
Westark Community College (3)

CALIFORNIA

Antelope Valley Community College (2)

CALIFORNIA (Cont.)

Barstow College (1,4)
Cabrillo Community College (2)
Cerritos Community College (3)
Chabot College (3)
Citrus Community College District (3)
Coachella Valley Community College District (2)
Coast Community College District (3)
College of the Redwoods (2)
Columbia College (in Yosemite CC District) (1)
Cuyamaca College (in Grossmont CC District) (1)
El Camino Community College District (3)
Foothill-De Anza Community College District (3)
Gavilan Joint Community College District (1)
Grossmont College (in Grossmont CC District) (3)
Imperial Valley College (1)
Lake Tahoe Community College District (1,4)
Los Angeles Community College District (3)
Mendocino-Lake Community College District (1)
Merced College (2)
Mira Costa Community College District (2)
Modesto Junior College (in Yosemite CC District) (3)

CALIFORNIA (Cont.)

Monterey Peninsula College (2)
Mount San Jacinto Community College (1)
Napa Community College District (3)
North Orange County CC District (Fullerton Coll) (3)
Palo Verde College (1,4)
Palomar Community College District (3)
Peralta Community College District (3)
Rio Hondo College (2)
Riverside Community College District (3)
San Francisco Community College District (3)
San Joaquin Delta Community College (3)
San Luis Obispo County CC District (Cuesta College) (2)
San Mateo County Community College District (3)
Santa Ana College (Rancho Santiago CC District) (3)
Santa Barbara City College (3)
State Center Community College District (3)
Taft College (1,4)

COLORADO

Aims Community College (2)
Arapahoe Community College (2)
Colorado Mountain College (1,4)
Community College of Denver (3)
Lamar Community College (1,4)
Morgan Community College (1,4)
Otero Junior College (1,4)

CONNECTICUT

Asnuntuck Community College (1,4)
Greater New Haven State Technical College (1,4,5)

CONNECTICUT (Cont.)

Mattatuck Community College (1)
Quinebaug Valley Community College (1,4)
South Central Community College (1)
Thames Valley State Technical College (1,4,5)

DELAWARE

Delaware Technical and Community College (3,5)

FLORIDA

Brevard Community College (3)
Broward Community College (3)
Central Florida Community College (3)
Daytona Beach Community College (3)
Edison Community College (2)
Florida Junior College at Jacksonville (3)
Florida Keys Community College (1,4)
Gulf Coast Community College (2)
Hillsborough Community College (3)
Indian River Community College (3)
Lake City Community College (2)
Lake-Sumter Community College (1)
Manatee Junior College (3)
Miami-Dade Community College (3)
North Florida Junior College (1,4)
Palm Beach Junior College (3)
Pasco-Hernando Community College (2)
Pensacola Junior College (3)
Polk Community College (2)
Santa Fe Community College (3)
Seminole Community College (3)
South Florida Junior College (3)
St. Petersburg Junior College (3)
Tallahassee Community College (1)
Valencia Community College (3)

GEORGIA

Abraham Baldwin Agricultural College (2,5)
Albany Junior College (3)
Bainbridge Junior College (1,4)
Brunswick Junior College (2)
Clayton Junior College (2)
Dalton Junior College (2)
Emanuel County Junior College (2,4)
Floyd Junior College (1)
Gainesville Junior College (2)
Macon Junior College (1)
Middle Georgia College (1)
South Georgia College (1,4)
Waycross Junior College (1,4)

IDAHO

College of Southern Idaho (1)
North Idaho College (1)

ILLINOIS

Black Hawk College (3)
Carl Sandburg College (1)
City Colleges of Chicago (3)
College of Dupage, District No. 502 (3)
College of Lake County (2)
Community College District 522 (Belleville Area) (2)
Elgin Community College (3)
Illinois Central College (2)
Illinois Eastern Community Colleges (2)
Illinois Valley Community College District 513 (1)
John Wood Community College (1)
Joliet Junior College (2)
Kankakee Community College (1)
Kaskaskia College, Community College District 501 (1)
Lake Land College (2)
Lewis and Clark Community College (2)
Lincoln Land Community College (2)

ILLINOIS (Cont.)

Morton College (1)
Oakton Community College, District 535 (3)
Parkland College (2)
Prairie State College (2)
Rend Lake College District 521 (1)
Rock Valley College (2)
Sauk Valley College (1)
Southeastern Illinois College (2)
Triton College (3)

INDIANA

Indiana Vocational Technical College (3,5)
Vincennes University (2)

IOWA

Des Moines Area Community College (3)
Eastern Iowa Community College District (3)
Indian Hills Community College (1)
North Iowa Area Community College (3)
Southeastern Community College (3)

KANSAS

Colby Community College (1,4)
Fort Scott Community College (1,4)
Garden City Community College (1,4)
Haskell Indian Junior College (1,4)
Highland Community College (1,4)
Johnson County Community College (3)
Kansas City Kansas Community College (2)
Neosho County Community College (1,4)

KENTUCKY

University of Kentucky Community College System (3)

LOUISIANA

Bossier Parish Community College (2,4)
Delgado Community College (2)

MAINE

Central Maine Vocational Technical Institute (1,4,5)
Northern Maine Vocational Technical Institute (1,4,5)

MARYLAND

Catonsville Community College (3)
Cecil Community College (1,4)
Chesapeake College (1,4)
Dundalk Community College (3)
Essex Community College (3)
Frederick Community College (1)
Harford Community College (2)
Howard Community College (2)
Prince George's Community College (3)

MASSACHUSETTS

Berkshire Community College (1)
Bristol Community College (1)
Cape Cod Community College (2)
Greenfield Community College (1)
Massachusetts Bay Community College (1)
Massasoit Community College (2)
Mount Wachusett Community College (1)
North Shore Community College (2)
Quincy Junior College (1)
Quinsigamond Community College (1)

MICHIGAN

Alpena Community College (1)
C.S. Mott Community College (3)
Delta College (3)
Glen Oaks Community College (1,4)
Jackson Community College (2)

MICHIGAN (Cont.)

Kalamazoo Valley Community College (2)
Kirtland Community College (1)
Lake Michigan College (1)
Lansing Community College (3)
Macomb Community College (3)
Monroe County Community College (1)
Muskegon Community College (2)
Oakland Community College (3)
Schoolcraft College (2)
Southwestern Michigan College (2)
St. Clair County Community College (1)
West Shore Community College (1,4)

MINNESOTA

Inver Hills Community College (1)
Minneapolis Community College (2)
North Hennepin Community College (2)
Worthington Community College (1,4)

MISSISSIPPI

East Central Junior College (1,4)
Jones County Junior College (1)
Meridian Junior College (2)
Mississippi Gulf Coast Junior College (3)
Northwest Mississippi Junior College (1)
Utica Junior College (3)

MISSOURI

Crowder College (1)
East Central College (1)
Jefferson College (2)
Moberly Junior College (1,4)
St. Louis Community College (3)
State Fair Community College (1)
The Metropolitan Community Colleges (3)

MISSOURI (Cont.)

Three Rivers College (3)
Trenton Junior College (1,4)

MONTANA

Dawson Community College (1,4)

NEBRASKA

Central Technical Community College Area (3,5)
Metropolitan Technical Community College (2,5)
Mid Plains Technical Community College Area (1,4,5)
Southeast Community College (3)

NEW JERSEY

Atlantic Community College (2)
Bergen Community College (3)
Brookdale Community College (3)
Burlington County College (2)
County College of Morris (3)
Cumberland County College (1)
Essex County College (3)
Gloucester County College (2)
Hudson County Community College (2)
Mercer County Community College (2)
Middlesex County College (3)
Ocean County College (2)
Passaic County Community College (1,4)
Salem Community College (1,4)
Somerset County College (2)

NEW MEXICO

New Mexico Military Institute (1)

NEW YORK

Adirondack Community College (1)
Bronx Community College (2)
Broome Community College (2)
Cayuga County Community College (2)
Community College of the Finger Lakes (2)
Corning Community College (2)
Dutchess Community College (2)
Erie Community College (2)
Fashion Institute of Technology (2,5)
Genesee Community College (1)
Hudson Valley Community College (2)
Jamestown Community College (2)
Jefferson Community College (1)
Kingsborough Community College (2)
Mohawk Valley Community College (2)
Monroe Community College (2)
Niagara County Community College (2)
North Country Community College (1)
Onondaga Community College (2)
Rockland Community College (3)
Schenectady County Community College (1)
Suffolk County Community College (3)
Sullivan County Community College (1)
SUNY Agricultural & Technical College at Alfred (2,5)
Tompkins Cortland Community College (1)
Ulster County Community College (1)

NEVADA

Truckee Meadows Community College (2)

NORTH CAROLINA

Beaufort County Community College (2,4)
Caldwell Community College and Technical Institute (2,5)
Central Carolina Technical College (3,5)
Central Piedmont Community College (3)
Cleveland Technical College (2,5)
Coastal Carolina Community College (3)
Guilford Technical Institute (3,5)
Haywood Technical College (1,4,5)
Mayland Technical College (1,4,5)
McDowell Technical College (1,4,5)
Montgomery Technical Institute (1,4,5)
Nash Technical Institute (2,5)
Pamlico Technical College (1,4,5)
Piedmont Technical College (2,4,5)
Pitt Community College (2,5)
Rockingham Community College (2)
Rowan Technical College (3,5)
Sandhills Community College (2,5)
Technical College of Alamance (2,5)
Tri-County Community College (1,4)
Wilkes Community College (2)
Wilson County Technical Institute (2,5)

NORTH DAKOTA

Bismarck Junior College (1)
North Dakota State School of Science (1,5)

OHIO

Belmont Technical College (1,4,5)
Clark Technical College (2,5)
Cuyahoga Community College (3)
Edison State Community College (1)
Hocking Technical College (1,5)
Jefferson Technical College (1,5)
Lakeland Technical College (2)

OHIO (Cont.)

Lorain County Community College (2)
Marion Technical College (1,4,5)
North Central Technical College (2,5)
Northwest Technical College (1,4,5)
Shawnee State Community College (1)
Sinclair Community College (3)
Southern State Community College (1,4)
Stark Technical College (1,5)
Washington Technical College (1,4, 5)

OKLAHOMA

Oscar Rose Junior College (2)
Tulsa Junior College (3)
Western Oklahoma State College (1)

OREGON

Blue Mountain Community College (1)
Central Oregon Community College (2)
Lane Community College (3)
Linn-Benton Community College (3)
Mt. Hood Community College (2)
Portland Community College (3)

PENNSYLVANIA

Bucks County Community College (2)
Butler County Community College (2)
Community College of Allegheny County (3)
Community College of Beaver County (3)
Community College of Philadelphia (3)
Delaware County Community College (3)
Harrisburg Area Community College (2)
Lehigh County Commuity College (2)

PENNSYLVANIA (Cont.)

Luzerne County Community College (2)
Montgomery County Community College (2)
Reading Area Community College (3)

RHODE ISLAND

Community College of Rhode Island (3)

SOUTH CAROLINA

Aiken Technical College (2,5)
Chesterfield-Marlboro Technical College (2,4,5)
Denmark Technical College (1,4,5)
Florence-Darlington Technical College (1,5)
Piedmont Technical College (1,5)
Spartanburg Technical College (1,5)
Tri-County Technical College (3,5)
Williamsburg Technical College (2,4,5)
York Technical College (1,5)

TENNESSEE

Chattanooga State Technical Community College (2,5)
Cleveland State Community College (2)
Columbia State Community College (1)
Jackson State Community College (1)
Motlow State Community College (1)
Nashville State Technical Institute (2,5)
Roane State Community College (1)
Shelby State Community College (2)
State Technical Institute at Memphis (2,5)
Volunteer State Community College (1)
Walters State Community College (2)

TEXAS

Alvin Community College (2)
Amarillo College (3)
Angelina College (1)
Austin Community College (3)
Brazosport College (2)
Central Texas College (3)
Clarendon College (1,4)
College of the Mainland (3)
Cooke County College (1,4)
Dallas County Community College District (3)
Del Mar College (3)
El Paso County Community College District (3)
Galveston College (1)
Henderson County Junior College (2)
Hill Junior College (1,4)
Houston Community College System (3)
McLennan Community College (3)
Midland College (2)
North Harris County College (3)
Paris Junior College (2)
San Antonio Community College District (3)
San Jacinto College (2)
Southwest Texas Junior College (1)
Tarrant County Junior College District (3)
Temple Junior College (2)
Texarkana Community College (2)
The Victoria College (1)
Vernon Regional Junior College (2)
Weatherford College (2)
Western Texas College (1,4)

UTAH

Dixie College (1)
Utah Technical College at Salt Lake (2,5)

VERMONT

Vermont Technical College (1,4,5)

VIRGINIA

Blue Ridge Community College (1)
Central Virginia Community College (2)
Dabney S. Lancaster Community College (1,4)
Danville Community College (3)
Eastern Shore Community College (1,4)
J. Sargeant Reynolds Community College (2)
John Tyler Community College (2)
Lord Fairfax Community College (1)
Mountain Empire Community College (1)
New River Community College (2)
Northern Virginia Community College (3)
Patrick Henry Community College (1,4)
Paul D. Camp Community College (1,4)
Piedmont Virginia Community College (1)
Rappahannock Community College (1)
Richard Bland College (1,4)
Southside Virginia Community College (1)
Southwest Virginia Community College (2)
Thomas Nelson Community College (2)
Tidewater Community College (3)
Virginia Highlands Community College (1)
Wytheville Community College (1)

WASHINGTON

Bellevue Community College (2)
Big Bend Community College (1)

WASHINGTON (Cont.)

Community College District 12 (Centralia & Olympia) (1,5)
Fort Steilacoom Community College (2)
Grays Harbor College (1)
Green River Community College (1)
Highline Community College (2)
Olympic College (2)
Peninsula College (1)
Seattle Community College District (3)
Skagit Valley College (2)
Tacoma Community College (1)
Walla Walla Community College (1)
Wenatchee Valley College (1)
Whatcom Community College (1)

WEST VIRGINIA

West Virginia Northern Community College (1)

WISCONSIN

District One Technical Institute (3,5)
Milwaukee Area Technical College (3,5)
Nicolet College and Technical Institute (2,5)
North Central Vtae District (2,5)
Western Wisconsin Technical Institute (3,5)

WYOMING

Casper College (1)
Central Wyoming College (1,4)
Laramie County Community College (2)
Northwest Community College (1)
Sheridan College (Northern Wyoming Community College) (1,4)
Western Wyoming Community College (1,4)

ERRATUM

Page 37: For Group 1, the ratio on salaries within table 12 should be amended as follows:

	First Quartile	Median	Third Quartile	N
$\dfrac{\text{Total Current Fund Salaries and Wages}}{\text{Total Current Fund Expenditures + MT}}$	51%	57%	63%	161